

AGGREGATED INFORMATION FOR B1 (2016) SECONDARY CITIES
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	45 383 831	12 466 912	27.5%	10 157 964	22.4%	22 624 876	49.9%	8 511 902	50.4%	19.3%
Property rates	6 731 782	2 237 657	33.2%	1 430 422	21.2%	3 668 079	54.5%	1 256 100	56.7%	13.9%
Property rates - penalties and collection charges	78 169	19 514	25.0%	26 392	33.8%	45 905	58.7%	15 113	29.5%	74.6%
Service charges - electricity revenue	18 538 876	4 651 322	25.1%	4 084 773	22.0%	8 736 094	47.1%	3 499 961	47.4%	16.7%
Service charges - water revenue	5 848 143	1 370 457	23.4%	1 359 492	23.2%	2 729 949	46.7%	1 224 354	47.5%	11.0%
Service charges - sanitation revenue	2 115 413	605 771	28.6%	505 654	23.9%	1 111 425	52.5%	323 891	45.2%	56.1%
Service charges - refuse revenue	1 655 262	487 490	29.5%	343 310	20.7%	830 800	50.2%	322 008	48.7%	6.6%
Service charges - other	57 137	39 230	68.7%	40 039	70.1%	79 269	138.7%	1 946	165.7%	1 957.1%
Rental of facilities and equipment	243 441	52 486	21.6%	47 599	19.6%	100 085	41.1%	41 128	41.9%	15.7%
Interest earned - external investments	357 793	97 479	27.2%	79 611	22.3%	177 090	49.5%	87 510	58.5%	(9.0%)
Interest earned - outstanding debtors	846 060	253 301	29.9%	286 684	33.9%	539 985	63.8%	212 326	58.3%	35.0%
Dividends received	85	1	1.3%	13	15.1%	14	16.4%	3	3.5%	324.3%
Fines	536 496	32 052	6.0%	25 445	4.7%	57 497	10.7%	25 924	9.8%	(1.8%)
Licences and permits	84 286	18 227	21.6%	17 794	21.1%	36 021	42.7%	14 194	38.8%	25.4%
Agency services	348 535	88 634	25.4%	61 219	17.6%	149 853	43.0%	34 288	46.7%	78.5%
Transfers recognised - operational	6 926 047	2 310 094	33.4%	1 650 020	23.8%	3 960 114	57.2%	1 247 275	58.6%	32.3%
Other own revenue	921 538	181 127	19.7%	197 804	21.5%	378 931	41.1%	193 200	53.8%	2.4%
Gains on disposal of PPE	94 770	22 073	23.3%	1 693	1.8%	23 765	25.1%	12 683	12.1%	(86.7%)
Operating Expenditure	46 093 153	9 332 753	20.2%	10 325 953	22.4%	19 658 706	42.6%	9 149 913	43.7%	12.9%
Employee related costs	10 730 567	2 563 646	23.9%	2 653 162	24.7%	5 216 808	48.6%	2 360 634	49.1%	12.4%
Remuneration of councillors	507 684	114 052	22.5%	117 033	23.1%	231 084	45.5%	97 314	45.0%	20.3%
Debt impairment	3 118 558	441 006	14.1%	200 810	6.4%	641 816	20.6%	96 095	9.8%	109.0%
Depreciation and asset impairment	4 407 409	518 977	11.8%	1 024 959	23.3%	1 543 937	35.0%	842 712	33.6%	21.6%
Finance charges	839 589	150 984	18.0%	206 582	24.6%	357 566	42.6%	196 494	40.2%	5.1%
Bulk purchases	16 106 046	3 687 497	22.9%	3 617 892	22.5%	7 305 389	45.4%	3 305 077	49.4%	9.5%
Other Materials	1 498 834	204 261	13.6%	366 786	24.5%	571 047	38.1%	301 571	55.5%	21.6%
Contracted services	2 335 183	456 318	19.5%	726 840	31.1%	1 183 158	50.7%	514 745	44.1%	41.2%
Transfers and grants	776 206	85 237	11.0%	89 236	11.5%	174 473	22.5%	92 988	34.4%	(4.0%)
Other expenditure	5 771 071	1 091 650	18.9%	1 322 646	22.9%	2 414 295	41.8%	1 338 697	44.6%	(1.2%)
Loss on disposal of PPE	2 005	19 125	953.9%	9	.4%	19 133	954.3%	3 586	280.3%	(99.8%)
Surplus/(Deficit)	(709 322)	3 134 159		(167 990)		2 966 169		(638 010)		
Transfers recognised - capital	3 931 372	185 496	4.7%	618 117	15.7%	803 613	20.4%	542 358	27.3%	14.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6 269)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 215 781	3 319 655		450 127		3 769 782		(95 652)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 215 781	3 319 655		450 127		3 769 782		(95 652)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 215 781	3 319 655		450 127		3 769 782		(95 652)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 215 781	3 319 655		450 127		3 769 782		(95 652)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 142 629	622 909	8.7%	1 335 513	18.7%	1 958 422	27.4%	1 084 493	27.3%	23.1%
National Government	3 815 097	424 000	11.1%	846 916	22.2%	1 270 916	33.3%	632 871	28.9%	33.8%
Provincial Government	268 252	19 902	7.4%	50 161	18.7%	70 064	26.1%	32 130	40.8%	56.1%
District Municipality	37 704	4	-	2 886	7.7%	2 890	7.7%	1 922	26.6%	50.2%
Other transfers and grants	20 250	185	.9%	181	.9%	366	1.8%	227	3.3%	(20.3%)
Transfers recognised - capital	4 141 303	444 091	10.7%	900 145	21.7%	1 344 236	32.5%	667 149	29.0%	34.9%
Borrowing	1 427 070	65 808	4.6%	157 332	11.0%	223 140	15.6%	200 736	27.2%	(21.6%)
Internally generated funds	1 483 808	109 184	7.4%	246 359	16.6%	355 543	24.0%	207 397	23.2%	18.8%
Public contributions and donations	90 448	3 826	4.2%	31 677	35.0%	35 503	39.3%	9 212	18.0%	243.9%
Capital Expenditure Standard Classification	7 142 629	622 909	8.7%	1 335 513	18.7%	1 958 422	27.4%	1 084 493	27.3%	23.1%
Governance and Administration	407 599	36 980	9.1%	75 382	18.5%	112 362	27.6%	76 627	30.3%	(1.6%)
Executive & Council	94 083	2 975	3.2%	4 789	5.1%	7 764	8.3%	36 451	34.3%	(86.9%)
Budget & Treasury Office	86 417	2 874	3.3%	24 022	27.8%	26 896	31.1%	10 577	33.6%	127.1%
Corporate Services	227 099	31 131	13.7%	46 571	20.5%	77 702	34.2%	29 599	25.3%	57.3%
Community and Public Safety	570 055	53 666	9.4%	129 923	22.8%	183 589	32.2%	97 013	22.2%	33.9%
Community & Social Services	168 015	13 629	8.1%	53 819	32.0%	67 449	40.1%	24 988	20.0%	115.4%
Sport And Recreation	261 444	26 776	10.2%	51 265	19.6%	78 041	29.9%	59 670	33.8%	(14.1%)
Public Safety	46 937	10 813	23.0%	16 715	35.6%	27 529	58.7%	5 114	12.3%	226.9%
Housing	78 891	2 383	3.0%	7 869	10.0%	10 251	13.0%	7 240	14.8%	8.7%
Health	14 769	65	.4%	254	1.7%	320	2.2%	1	-	27 547.0%
Economic and Environmental Services	2 430 145	269 457	11.1%	485 940	20.0%	755 397	31.1%	440 019	34.2%	10.4%
Planning and Development	332 876	40 226	12.1%	99 711	30.0%	139 937	42.0%	91 876	86.7%	8.5%
Road Transport	2 067 484	228 698	11.1%	382 126	18.5%	610 825	29.5%	343 286	28.9%	11.3%
Environmental Protection	29 785	533	1.8%	4 102	13.8%	4 636	15.6%	4 856	26.3%	(15.5%)
Trading Services	3 705 168	262 767	7.1%	642 234	17.3%	905 000	24.4%	470 740	23.4%	36.4%
Electricity	882 053	35 422	4.0%	74 511	8.4%	109 933	12.5%	105 933	17.6%	(29.7%)
Water	1 519 315	135 927	8.9%	310 124	20.4%	446 051	29.4%	178 994	25.1%	73.3%
Waste Water Management	1 008 416	79 133	7.8%	239 990	23.8%	319 123	31.6%	169 513	24.6%	41.6%
Waste Management	295 384	12 284	4.2%	17 609	6.0%	29 893	10.1%	16 300	36.1%	8.0%
Other	29 662	39	.1%	2 034	6.9%	2 073	7.0%	95	12.4%	2 046.0%

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	44 862 644	12 291 506	27.4%	11 683 677	26.0%	23 975 182	53.4%	11 592 482	58.5%	.8%
Property rates, penalties and collection charges	6 071 287	1 599 352	26.3%	1 712 585	28.2%	3 311 937	54.6%	1 285 495	49.3%	33.2%
Service charges	25 128 462	5 232 365	20.8%	5 392 009	21.5%	10 624 375	42.3%	4 939 052	46.2%	9.2%
Other revenue	1 844 445	1 656 729	89.8%	1 156 617	62.7%	2 813 346	152.5%	2 968 705	271.7%	(61.0%)
Government - operating	6 917 003	2 341 718	33.9%	1 820 227	26.3%	4 161 945	60.2%	1 331 186	61.3%	36.7%
Government - capital	4 056 418	1 213 380	29.9%	1 361 692	33.6%	2 575 071	63.5%	881 003	52.5%	54.6%
Interest	844 944	247 962	29.3%	240 546	28.5%	488 508	57.8%	187 037	55.2%	28.6%
Dividends	85	-	-	-	-	-	-	3	3.7%	(100.0%)
Payments	(38 213 237)	(10 826 612)	28.3%	(9 874 215)	25.8%	(20 700 827)	54.2%	(10 872 671)	63.4%	(9.2%)
Suppliers and employees	(36 319 360)	(10 702 096)	29.5%	(9 638 807)	26.5%	(20 340 903)	56.0%	(10 552 896)	64.0%	(8.7%)
Finance charges	(1 298 980)	(94 584)	7.3%	(200 777)	15.5%	(295 360)	22.7%	(249 118)	48.9%	(19.4%)
Transfers and grants	(594 897)	(29 932)	5.0%	(34 631)	5.8%	(64 563)	10.9%	(70 657)	41.3%	(51.0%)
Net Cash from/(used) Operating Activities	6 649 407	1 464 893	22.0%	1 809 462	27.2%	3 274 355	49.2%	719 811	33.1%	151.4%
Cash Flow from Investing Activities										
Receipts	505 407	325 046	64.3%	(257 782)	(51.0%)	67 264	13.3%	98 699	123.9%	(361.2%)
Proceeds on disposal of PPE	199 841	4 712	2.4%	2 417	1.2%	7 129	3.6%	15 050	38.2%	(83.9%)
Decrease in non-current debtors	288 411	(442)	(.2%)	2 531	.9%	2 090	.7%	11	-	23 627.5%
Decrease in other non-current receivables	161 654	(1 382)	(.9%)	-	-	(1 382)	(.9%)	6	8 126.6%	(100.0%)
Decrease (increase) in non-current investments	(144 500)	322 159	(222.9%)	(262 730)	181.8%	59 428	(41.1%)	83 632	7 597.6%	(414.2%)
Payments	(6 836 710)	(855 622)	12.5%	(1 376 219)	20.1%	(2 231 841)	32.6%	(1 021 167)	31.9%	34.8%
Capital assets	(6 836 710)	(855 622)	12.5%	(1 376 219)	20.1%	(2 231 841)	32.6%	(1 021 167)	31.9%	34.8%
Net Cash from/(used) Investing Activities	(6 331 303)	(530 575)	8.4%	(1 634 001)	25.8%	(2 164 577)	34.2%	(922 468)	26.2%	77.1%
Cash Flow from Financing Activities										
Receipts	1 719 852	188 545	11.0%	201 790	11.7%	390 335	22.7%	124 781	20.9%	61.7%
Short term loans	10 000	-	-	-	-	-	-	144 500	271.7%	(100.0%)
Borrowing long term/refinancing	1 659 716	182 352	11.0%	196 261	11.8%	378 613	22.8%	(3 519)	(.5%)	(5 677.1%)
Increase (decrease) in consumer deposits	50 137	6 193	12.4%	5 529	11.0%	11 721	23.4%	(16 200)	(5.2%)	(134.1%)
Payments	(691 273)	(77 862)	11.3%	(308 825)	44.7%	(386 687)	55.9%	(419 369)	40.8%	(26.4%)
Repayment of borrowing	(691 273)	(77 862)	11.3%	(308 825)	44.7%	(386 687)	55.9%	(419 369)	40.8%	(26.4%)
Net Cash from/(used) Financing Activities	1 028 579	110 683	10.8%	(107 035)	(10.4%)	3 648	.4%	(294 588)	475.7%	(63.7%)
Net Increase/(Decrease) in cash held	1 346 683	1 045 001	77.6%	68 426	5.1%	1 113 427	82.7%	(497 245)	50.1%	(113.8%)
Cash/cash equivalents at the year begin:	3 483 027	4 119 480	118.3%	5 164 481	148.3%	4 119 480	118.3%	4 689 607	99.3%	10.1%
Cash/cash equivalents at the year end:	4 829 710	5 164 481	106.9%	5 232 907	108.3%	5 232 907	108.3%	4 192 362	90.0%	24.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	634 247	7.3%	349 732	4.0%	240 641	2.8%	7 488 667	85.9%	8 713 288	33.6%	5 480	.1%	249 356	2.9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 259 998	32.9%	357 318	9.3%	136 475	3.6%	2 079 557	54.2%	3 833 348	14.8%	34	-	73 520	1.9%
Receivables from Non-exchange Transactions - Property Rates	486 904	12.4%	136 418	3.5%	116 753	3.0%	3 188 291	81.2%	3 928 366	15.1%	658	-	323 533	8.2%
Receivables from Exchange Transactions - Waste Water Management	156 385	6.0%	79 549	3.1%	67 144	2.6%	2 291 318	88.3%	2 594 397	10.0%	2 979	.1%	64 967	2.5%
Receivables from Exchange Transactions - Waste Management	131 439	6.2%	60 689	2.9%	54 281	2.6%	1 857 094	88.3%	2 103 503	8.1%	2 500	.1%	41 642	2.0%
Receivables from Exchange Transactions - Property Rental Debtors	4 719	3.3%	2 719	1.9%	2 997	2.1%	133 172	92.7%	143 608	6%	1	-	24 551	17.1%
Interest on Arrear Debtor Accounts	71 659	2.8%	64 551	2.5%	69 691	2.7%	2 386 296	92.1%	2 592 197	10.0%	255	-	203 324	7.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25 211	1.2%	59 034	2.9%	52 194	2.6%	1 898 559	93.3%	2 034 999	7.8%	5 034	.2%	132 020	6.5%
Total By Income Source	2 770 562	10.7%	1 110 010	4.3%	740 177	2.9%	21 322 955	82.2%	25 943 704	100.0%	16 941	.1%	1 112 912	4.3%
Debtors Age Analysis By Customer Group														
Organs of State	152 753	10.3%	43 017	2.9%	42 159	2.8%	1 252 328	84.0%	1 490 257	5.7%	-	-	227 107	15.2%
Commercial	1 188 787	30.0%	336 890	8.5%	130 394	3.3%	2 303 205	58.2%	3 959 277	15.3%	37	-	132 601	3.3%
Households	1 303 550	6.8%	660 269	3.4%	516 886	2.7%	16 798 610	87.1%	19 279 315	74.3%	10 543	.1%	675 563	3.5%
Other	125 472	10.3%	69 834	5.7%	50 738	4.2%	968 812	79.7%	1 214 856	4.7%	6 361	.5%	77 641	6.4%
Total By Customer Group	2 770 562	10.7%	1 110 010	4.3%	740 177	2.9%	21 322 955	82.2%	25 943 704	100.0%	16 941	.1%	1 112 912	4.3%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	775 030	21.8%	222 482	6.3%	239 286	6.7%	2 318 939	65.2%	3 555 737	50.1%
Bulk Water	267 936	12.1%	138 352	6.2%	79 293	3.6%	1 733 840	78.1%	2 219 421	31.3%
PAYE deductions	60 174	100.0%	-	-	-	-	-	-	60 174	.8%
VAT (output less input)	5 781	100.0%	-	-	-	-	-	-	5 781	.1%
Pensions / Retirement	58 309	100.0%	-	-	-	-	-	-	58 309	.8%
Loan repayments	68 109	100.0%	-	-	-	-	-	-	68 109	1.0%
Trade Creditors	289 594	30.3%	81 202	8.5%	386 318	40.4%	199 097	20.8%	956 210	13.5%
Auditor-General	8 311	43.6%	4 155	21.8%	3 543	18.6%	3 065	16.1%	19 075	.3%
Other	21 420	14.4%	17 240	11.6%	17 317	11.7%	92 570	62.3%	148 548	2.1%
Total	1 554 665	21.9%	463 432	6.5%	725 757	10.2%	4 347 511	61.3%	7 091 364	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	2 041 473	612 197	30.0%	552 720	27.1%	1 164 916	57.1%	488 159	54.9%	13.2%
Property rates	201 665	79 114	39.2%	67 991	33.7%	147 106	72.9%	62 777	70.5%	8.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	778 264	163 151	21.0%	130 825	16.8%	293 976	37.8%	111 360	35.4%	17.5%
Service charges - water revenue	217 346	88 227	40.6%	97 297	44.8%	185 524	85.4%	98 853	84.5%	(1.6%)
Service charges - sanitation revenue	128 861	38 667	30.0%	38 745	30.1%	77 412	60.1%	34 737	56.6%	11.5%
Service charges - refuse revenue	72 517	23 983	33.1%	24 021	33.1%	48 004	66.2%	21 232	61.5%	13.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 469	2 742	23.9%	2 021	17.6%	4 763	41.5%	5 085	85.5%	(60.3%)
Interest earned - external investments	1 500	529	35.2%	556	37.1%	1 084	72.3%	398	111.2%	39.5%
Interest earned - outstanding debtors	121 104	32 405	26.8%	36 414	30.1%	68 819	56.8%	29 310	47.8%	24.2%
Dividends received	18	-	-	-	-	-	-	-	-	-
Fines	4 374	451	10.3%	392	9.0%	843	19.3%	633	31.0%	(38.0%)
Licences and permits	42	26	62.2%	10	24.4%	36	86.6%	12	80.9%	(14.8%)
Agency services	11 230	1 633	14.5%	2 509	22.3%	4 142	36.9%	-	-	(100.0%)
Transfers recognised - operational	388 792	162 864	41.9%	128 121	33.0%	290 985	74.8%	78 158	61.3%	63.9%
Other own revenue	84 291	18 405	21.8%	23 817	28.3%	42 222	50.1%	45 603	99.8%	(47.8%)
Gains on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 036 735	384 420	18.9%	367 642	18.1%	752 062	36.9%	308 162	28.0%	19.3%
Employee related costs	620 099	158 801	25.6%	154 026	24.8%	312 827	50.4%	141 489	49.7%	8.9%
Remuneration of councillors	28 552	7 216	25.3%	7 320	25.6%	14 536	50.9%	6 932	51.6%	5.6%
Debt impairment	70 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	87 000	-	-	-	-	-	-	-	-	-
Finance charges	105 980	67	.1%	7	-	75	.1%	-	-	(100.0%)
Bulk purchases	676 436	121 064	17.9%	81 745	12.1%	202 809	30.0%	58 950	18.2%	-
Other Materials	230 691	22 886	9.9%	40 754	17.7%	63 640	27.6%	14 476	-	181.5%
Contracted services	80 000	2 289	2.9%	5 909	7.4%	8 197	10.2%	4 813	9.9%	22.8%
Transfers and grants	32 850	4 345	13.2%	11 232	34.2%	15 577	47.4%	-	-	(100.0%)
Other expenditure	105 127	67 751	64.4%	66 649	63.4%	134 400	127.8%	81 502	50.0%	(18.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 738	227 777		185 078		412 855		179 997		
Transfers recognised - capital	113 363	43 610	38.5%	37 015	32.7%	80 625	71.1%	38 724	68.7%	(4.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 101	271 387		222 093		493 480		218 721		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	118 101	271 387		222 093		493 480		218 721		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 101	271 387		222 093		493 480		218 721		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 101	271 387		222 093		493 480		218 721		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 936 297	460 994	23.8%	431 763	22.3%	892 757	46.1%	358 262	43.7%	20.5%
Property rates, penalties and collection charges	181 498	65 382	36.0%	66 355	36.6%	131 737	72.6%	33 922	41.8%	95.6%
Service charges	1 048 679	161 710	15.4%	167 521	16.0%	329 231	31.4%	150 994	33.4%	10.9%
Other revenue	81 343	22 201	27.3%	28 265	34.7%	50 466	62.0%	54 139	84.6%	(47.8%)
Government - operating	388 792	162 864	41.9%	128 121	33.0%	290 985	74.8%	78 158	61.3%	63.9%
Government - capital	113 363	43 610	38.5%	37 015	32.7%	80 625	71.1%	38 724	68.7%	(4.4%)
Interest	122 604	5 227	4.3%	4 486	3.7%	9 713	7.9%	2 325	3.9%	92.9%
Dividends	18	-	-	-	-	-	-	-	-	-
Payments	(1 844 417)	(384 420)	20.8%	(367 642)	19.9%	(752 062)	40.8%	(308 162)	30.6%	19.3%
Suppliers and employees	(1 705 587)	(380 008)	22.3%	(356 402)	20.9%	(736 410)	43.2%	(308 162)	34.3%	15.7%
Finance charges	(105 980)	(67)	.1%	(7)	-	(75)	.1%	-	-	(100.0%)
Transfers and grants	(32 850)	(4 345)	13.2%	(11 232)	34.2%	(15 577)	47.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	91 880	76 574	83.3%	64 121	69.8%	140 695	153.1%	50 100	(445.9%)	28.0%
Cash Flow from Investing Activities										
Receipts	342 983	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	287 983	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	35 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(133 363)	(18 091)	13.6%	(57 002)	42.7%	(75 093)	56.3%	(10 955)	26.2%	420.4%
Capital assets	(133 363)	(18 091)	13.6%	(57 002)	42.7%	(75 093)	56.3%	(10 955)	26.2%	420.4%
Net Cash from/(used) Investing Activities	209 620	(18 091)	(8.6%)	(57 002)	(27.2%)	(75 093)	(35.8%)	(10 955)	26.2%	420.4%
Cash Flow from Financing Activities										
Receipts	25 000	-	-	-	-	-	-	-	-	-
Short term loans	10 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 000	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	25 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	326 500	58 483	17.9%	7 119	2.2%	65 602	20.1%	39 146	(116.3%)	(81.8%)
Cash/cash equivalents at the year begin:	(322 324)	322 333	(100.0%)	380 816	(118.1%)	322 333	(100.0%)	154 723	-	146.1%
Cash/cash equivalents at the year end:	4 176	380 816	9 119.0%	387 935	9 289.5%	387 935	9 289.5%	193 869	(116.2%)	100.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 355	5.7%	69 487	8.7%	19 762	2.5%	662 174	83.1%	796 778	34.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	45 215	19.1%	28 670	12.1%	9 090	3.8%	153 206	64.9%	236 181	10.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 391	8.3%	8 918	4.0%	6 497	2.9%	188 098	84.8%	221 904	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 581	3.8%	7 590	2.7%	7 136	2.5%	255 794	91.0%	281 101	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 391	3.3%	4 809	2.5%	4 652	2.4%	175 357	91.7%	191 210	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	864	1.7%	737	1.4%	733	1.4%	48 492	95.4%	50 826	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	12 263	2.5%	12 300	2.5%	11 961	2.5%	447 650	92.5%	484 174	21.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	963	3.0%	665	2.1%	960	3.0%	29 812	92.0%	32 399	1.4%	-	-	-	-
Total By Income Source	140 024	6.1%	133 176	5.8%	60 791	2.6%	1 960 583	85.4%	2 294 574	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 706	16.5%	4 089	7.8%	2 998	5.7%	36 875	70.0%	52 669	2.3%	-	-	-	-
Commercial	44 164	10.2%	21 399	4.9%	10 365	2.4%	357 809	82.5%	433 737	18.9%	-	-	-	-
Households	86 055	4.8%	106 780	6.0%	46 531	2.6%	1 536 518	86.5%	1 775 884	77.4%	-	-	-	-
Other	1 099	3.4%	908	2.8%	897	2.8%	29 381	91.0%	32 285	1.4%	-	-	-	-
Total By Customer Group	140 024	6.1%	133 176	5.8%	60 791	2.6%	1 960 583	85.4%	2 294 574	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	48 823	4.1%	-	-	47 481	4.0%	1 100 540	92.0%	1 196 844	41.8%
Bulk Water	43 006	2.7%	44 245	2.7%	48 848	3.0%	1 486 589	91.6%	1 622 688	56.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 672	83.4%	6 497	16.6%	-	-	-	-	39 169	1.4%
Auditor-General	924	28.7%	684	21.3%	311	9.7%	1 300	40.4%	3 220	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	125 425	4.4%	51 426	1.8%	96 640	3.4%	2 588 429	90.4%	2 861 921	100.0%

Contact Details

Municipal Manager	Adv Mothusi F Lepheana	057 391 3231
Financial Manager	Mr Thabiso Tsoaeli	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	6 093 014	1 550 764	25.5%	1 303 338	21.4%	2 854 102	46.8%	1 068 659	47.6%	22.0%
Property rates	787 747	163 786	20.8%	164 769	20.9%	328 555	41.7%	149 640	49.4%	10.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 458 606	595 759	24.2%	411 550	16.7%	1 007 309	41.0%	426 105	50.1%	(3.4%)
Service charges - water revenue	1 264 814	361 652	28.6%	313 442	24.8%	675 094	53.4%	223 395	50.4%	40.3%
Service charges - sanitation revenue	401 706	89 341	22.2%	102 165	25.4%	191 506	47.7%	(35 695)	13.3%	(386.2%)
Service charges - refuse revenue	215 210	52 329	24.3%	65 618	30.5%	117 947	54.8%	49 210	50.0%	33.3%
Service charges - other	29 653	1 573	5.3%	2 226	7.5%	3 799	12.8%	1 337	6.5%	66.4%
Rental of facilities and equipment	13 677	4 415	32.3%	4 703	34.4%	9 118	66.7%	3 100	35.6%	51.7%
Interest earned - external investments	8 912	350	3.9%	3 097	34.8%	3 448	38.7%	2 551	3 864.5%	21.4%
Interest earned - outstanding debtors	38 904	10 474	26.9%	10 117	26.0%	20 591	52.9%	9 595	71.9%	5.4%
Dividends received	-	-	-	-	-	-	-	3	57.2%	(100.0%)
Fines	169 260	2 506	1.5%	2 823	1.7%	5 329	3.1%	3 140	3.8%	(10.1%)
Licences and permits	13	19	145.0%	35	268.7%	54	413.7%	22	396.0%	56.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	678 454	262 354	38.7%	215 878	31.8%	478 232	70.5%	227 650	72.6%	(5.2%)
Other own revenue	26 058	6 206	23.8%	6 914	26.5%	13 119	50.3%	6 260	11.9%	10.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	2 348	80.6%	(100.0%)
Operating Expenditure	5 937 229	782 327	13.2%	1 374 797	23.2%	2 157 124	36.3%	1 185 988	39.8%	15.9%
Employee related costs	1 028 747	249 071	24.2%	269 834	26.2%	518 905	50.4%	227 257	47.6%	18.7%
Remuneration of councillors	47 828	11 722	24.5%	12 057	25.2%	23 779	49.7%	11 320	47.8%	6.5%
Debt impairment	737 005	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	459 225	-	-	-	-	-	-	111 222	28.2%	(100.0%)
Finance charges	10 332	-	-	10 515	101.8%	10 515	101.8%	-	-	(100.0%)
Bulk purchases	2 393 311	323 815	13.5%	839 208	35.1%	1 163 023	48.6%	511 366	46.3%	64.1%
Other Materials	24 527	7 808	31.8%	4 541	18.5%	12 348	50.3%	9 257	47.3%	(50.9%)
Contracted services	188 835	5 716	3.0%	17 129	9.1%	22 845	12.1%	102 449	71.2%	(83.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 047 417	184 194	17.6%	221 514	21.1%	405 708	38.7%	213 117	52.5%	3.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	155 784	768 438		(71 460)		696 978		(117 329)		
Transfers recognised - capital	189 889	5 047	2.7%	78 854	41.5%	83 901	44.2%	74 832	19.4%	5.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	345 673	773 485		7 395		780 880		(42 497)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	345 673	773 485		7 395		780 880		(42 497)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	345 673	773 485		7 395		780 880		(42 497)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	345 673	773 485		7 395		780 880		(42 497)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	5 256 488	1 340 778	25.5%	1 169 789	22.3%	2 510 567	47.8%	1 108 097	49.8%	5.6%
Property rates, penalties and collection charges	622 320	122 071	19.6%	135 772	21.8%	257 843	41.4%	124 229	47.2%	9.3%
Service charges	3 509 001	537 022	15.3%	481 887	13.7%	1 018 909	29.0%	597 245	45.8%	(19.3%)
Other revenue	207 508	307 101	148.0%	256 328	123.5%	563 429	271.5%	170 883	114.2%	50.0%
Government - operating	682 074	253 575	37.2%	202 861	29.7%	456 436	66.9%	195 864	68.0%	3.6%
Government - capital	187 769	106 766	56.9%	78 022	41.6%	184 788	98.4%	7 231	26.8%	979.0%
Interest	47 815	14 243	29.8%	14 918	31.2%	29 162	61.0%	12 642	75.8%	18.0%
Dividends	-	-	-	-	-	-	-	3	57.2%	(100.0%)
Payments	(4 909 371)	(1 399 684)	28.5%	(1 055 207)	21.5%	(2 454 891)	50.0%	(1 206 089)	64.1%	(12.5%)
Suppliers and employees	(4 899 039)	(1 397 678)	28.5%	(1 052 133)	21.5%	(2 449 811)	50.0%	(1 204 024)	64.1%	(12.6%)
Finance charges	(10 332)	(2 006)	19.4%	(3 074)	29.8%	(5 080)	49.2%	(2 065)	110.0%	48.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	347 118	(58 906)	(17.0%)	114 582	33.0%	55 676	16.0%	(97 992)	(19.9%)	(216.9%)
Cash Flow from Investing Activities										
Receipts	-	20 153	-	265	-	20 418	-	151 771	7 611.0%	(99.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	20 153	-	265	-	20 418	-	151 771	-	(99.8%)
Payments	(328 917)	(57 907)	17.6%	(79 331)	24.1%	(137 238)	41.7%	(47 549)	27.8%	66.8%
Capital assets	(328 917)	(57 907)	17.6%	(79 331)	24.1%	(137 238)	41.7%	(47 549)	27.8%	66.8%
Net Cash from/(used) Investing Activities	(328 917)	(37 755)	11.5%	(79 066)	24.0%	(116 820)	35.5%	104 222	(15.0%)	(175.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	144 500	271.7%	(100.0%)
Short term loans	-	-	-	-	-	-	-	144 500	271.7%	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(16 800)	-	-	-	-	-	-	(247 613)	278.9%	(100.0%)
Repayment of borrowing	(16 800)	-	-	-	-	-	-	(247 613)	278.9%	(100.0%)
Net Cash from/(used) Financing Activities	(16 800)	-	-	-	-	-	-	(103 113)	-	(100.0%)
Net Increase/(Decrease) in cash held	1 400	(96 661)	(6 902.6%)	35 516	2 536.3%	(61 144)	(4 366.4%)	(96 882)	(30.7%)	(136.7%)
Cash/cash equivalents at the year begin:	123 982	400	.3%	(96 260)	(77.6%)	400	.3%	41 759	(29.9%)	(330.5%)
Cash/cash equivalents at the year end:	125 382	(96 260)	(76.8%)	(60 744)	(48.4%)	(60 744)	(48.4%)	(55 123)	(31.3%)	10.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	146 016	5.1%	91 900	3.2%	68 989	2.4%	2 580 445	89.4%	2 887 350	49.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 080	16.2%	22 112	5.3%	16 435	4.0%	309 484	74.6%	415 111	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 124	7.6%	17 881	2.9%	15 301	2.5%	528 983	87.0%	608 288	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32 743	3.7%	22 528	2.6%	16 393	1.9%	808 401	91.9%	880 065	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 897	3.6%	13 981	2.5%	9 912	1.8%	509 396	92.1%	553 186	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 524	2.6%	6 495	1.2%	2 351	.5%	499 341	95.7%	521 711	8.9%	-	-	-	-
Total By Income Source	325 383	5.5%	174 897	3.0%	129 382	2.2%	5 236 049	89.3%	5 865 712	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 301	7.5%	10 679	3.2%	8 903	2.6%	293 591	86.7%	338 475	5.8%	-	-	-	-
Commercial	102 816	23.5%	23 274	5.3%	18 353	4.2%	293 307	67.0%	437 750	7.5%	-	-	-	-
Households	195 633	3.9%	134 920	2.7%	100 020	2.0%	4 555 277	91.4%	4 985 850	85.0%	-	-	-	-
Other	1 634	1.6%	6 025	5.8%	2 106	2.0%	93 873	90.6%	103 637	1.8%	-	-	-	-
Total By Customer Group	325 383	5.5%	174 897	3.0%	129 382	2.2%	5 236 049	89.3%	5 865 712	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	215 734	100.0%	-	-	-	-	-	-	215 734	31.2%
Bulk Water	131 179	86.6%	20 227	13.4%	-	-	-	-	151 406	21.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 587	6.1%	2 727	.8%	300 896	93.1%	-	-	323 210	46.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	366 500	53.1%	22 954	3.3%	300 896	43.6%	-	-	690 350	100.0%

Contact Details

Municipal Manager	Mr Yunus Chamda (acting)	016 950 5102
Financial Manager	Mr Brendon Scholtz (acting)	016 950 5429

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	2 390 694	665 801	27.8%	580 928	24.3%	1 246 729	52.1%	562 635	50.5%	3.3%
Property rates	449 640	120 980	26.9%	99 508	22.1%	220 488	49.0%	106 615	57.1%	(6.7%)
Property rates - penalties and collection charges	24 329	13 837	56.9%	10 809	44.4%	24 646	101.3%	4 352	16.2%	148.3%
Service charges - electricity revenue	902 338	236 715	26.2%	216 947	24.0%	453 662	50.3%	200 307	46.7%	8.3%
Service charges - water revenue	291 001	63 999	22.0%	65 775	22.6%	129 775	44.6%	71 081	50.6%	(7.5%)
Service charges - sanitation revenue	153 205	38 521	25.1%	40 348	26.3%	78 869	51.5%	35 555	51.8%	13.5%
Service charges - refuse revenue	118 524	28 815	24.3%	29 723	25.1%	58 538	49.4%	28 019	50.2%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 446	877	25.5%	868	25.2%	1 745	50.6%	743	47.1%	16.8%
Interest earned - external investments	2 040	257	12.6%	-	-	257	12.6%	7 299	121.7%	(100.0%)
Interest earned - outstanding debtors	41 507	6 932	16.7%	7 273	17.5%	14 205	34.2%	4 653	24.4%	56.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	30 000	6 713	22.4%	3 593	12.0%	10 306	34.4%	(501)	(2.6%)	(817.2%)
Licences and permits	29	6	19.5%	5	16.3%	11	35.8%	8	60.6%	(41.5%)
Agency services	22 184	5 838	26.3%	3 396	15.3%	9 235	41.6%	731	25.4%	364.8%
Transfers recognised - operational	298 444	121 114	40.6%	95 699	32.1%	216 813	72.6%	91 203	73.1%	4.9%
Other own revenue	34 008	21 203	62.3%	6 985	20.5%	28 188	82.9%	12 570	59.0%	(44.4%)
Gains on disposal of PPE	20 000	(7)	-	-	-	(7)	-	-	-	-
Operating Expenditure	2 783 094	637 395	22.9%	630 919	22.7%	1 268 314	45.6%	570 559	45.0%	10.6%
Employee related costs	655 743	154 922	23.6%	164 926	25.2%	319 848	48.8%	151 678	51.3%	8.7%
Remuneration of councillors	28 764	6 607	23.0%	7 349	25.5%	13 956	48.5%	6 326	40.5%	16.2%
Debt impairment	96 500	26 505	27.5%	25 712	26.6%	52 217	54.1%	29 799	51.1%	(13.7%)
Depreciation and asset impairment	298 154	37 728	12.7%	74 387	24.9%	112 115	37.6%	57 948	37.1%	28.4%
Finance charges	52 094	17 473	33.5%	10 598	20.3%	28 071	53.9%	12 185	53.3%	(13.0%)
Bulk purchases	922 981	272 279	29.5%	202 967	22.0%	475 247	51.5%	183 938	50.6%	10.3%
Other Materials	107 087	15 635	14.6%	26 818	25.0%	42 453	39.6%	15 788	25.8%	69.9%
Contracted services	243 035	37 958	15.6%	62 256	25.6%	100 214	41.2%	59 611	41.3%	4.4%
Transfers and grants	79 071	14 339	18.1%	11 872	15.0%	26 211	33.1%	9 892	34.3%	20.0%
Other expenditure	299 665	53 949	18.0%	44 034	14.7%	97 983	32.7%	43 393	31.7%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(392 400)	28 406		(49 991)		(21 585)		(7 925)		
Transfers recognised - capital	255 952	19 637	7.7%	32 475	12.7%	52 112	20.4%	61 965	47.6%	(47.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(136 448)	48 043		(17 516)		30 527		54 040		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(136 448)	48 043		(17 516)		30 527		54 040		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(136 448)	48 043		(17 516)		30 527		54 040		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(136 448)	48 043		(17 516)		30 527		54 040		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 626 027	750 893	28.6%	673 904	25.7%	1 424 797	54.3%	689 919	57.4%	(2.3%)
Property rates, penalties and collection charges	459 750	122 335	26.6%	122 571	26.7%	244 907	53.3%	93 796	51.6%	30.7%
Service charges	1 430 843	341 204	23.8%	337 068	23.6%	678 271	47.4%	333 962	47.8%	9%
Other revenue	137 492	96 195	70.0%	78 443	57.1%	174 638	127.0%	98 874	101.6%	(20.7%)
Government - operating	298 444	132 988	44.6%	91 379	30.6%	224 367	75.2%	86 775	73.7%	5.3%
Government - capital	255 952	51 239	20.0%	37 170	14.5%	88 409	34.5%	64 560	77.1%	(42.4%)
Interest	43 547	6 932	15.9%	7 273	16.7%	14 205	32.6%	11 952	38.9%	(39.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 352 406)	(639 883)	27.2%	(588 951)	25.0%	(1 228 835)	52.2%	(630 761)	56.8%	(6.6%)
Suppliers and employees	(2 221 240)	(622 557)	28.0%	(579 015)	26.1%	(1 201 572)	54.1%	(609 795)	57.6%	(5.0%)
Finance charges	(52 094)	(16 599)	31.9%	(9 679)	18.6%	(26 278)	50.4%	(11 074)	51.3%	(12.6%)
Transfers and grants	(79 071)	(727)	9%	(257)	3%	(984)	1.2%	(9 892)	34.3%	(97.4%)
Net Cash from/(used) Operating Activities	273 622	111 010	40.6%	84 953	31.0%	195 962	71.6%	59 158	62.0%	43.6%
Cash Flow from Investing Activities										
Receipts	20 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	20 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(424 969)	(151 941)	35.8%	(62 495)	14.7%	(214 436)	50.5%	(111 915)	87.8%	(44.2%)
Capital assets	(424 969)	(151 941)	35.8%	(62 495)	14.7%	(214 436)	50.5%	(111 915)	87.8%	(44.2%)
Net Cash from/(used) Investing Activities	(404 969)	(151 941)	37.5%	(62 495)	15.4%	(214 436)	53.0%	(111 915)	105.8%	(44.2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(16 217)	48.0%	(10 323)	49.7%	(22.8%)
Repayment of borrowing	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(16 217)	48.0%	(10 323)	49.7%	(22.8%)
Net Cash from/(used) Financing Activities	(33 814)	(8 252)	24.4%	(7 965)	23.6%	(16 217)	48.0%	(10 323)	49.7%	(22.8%)
Net Increase/(Decrease) in cash held	(165 161)	(49 183)	29.8%	14 493	(8.8%)	(34 690)	21.0%	(63 081)	6 242.3%	(123.0%)
Cash/cash equivalents at the year begin:	165 782	67 292	40.6%	18 109	10.9%	67 292	40.6%	126 417	8 922.6%	(85.7%)
Cash/cash equivalents at the year end:	621	18 109	2 916.0%	32 601	5 249.8%	32 601	5 249.8%	63 336	29 210.1%	(48.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	34 098	16.2%	6 849	3.3%	3 404	1.6%	165 554	78.9%	209 905	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	100 123	38.4%	1 856	.7%	2 392	.9%	156 487	60.0%	260 858	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 033	40.5%	(358)	(.2%)	(544)	(.3%)	128 756	59.9%	214 887	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	25 460	38.3%	4 267	6.4%	2 830	4.3%	33 895	51.0%	66 451	6.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 575	27.7%	3 142	4.7%	2 953	4.4%	42 297	63.2%	66 966	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	462	18.2%	86	3.4%	102	4.0%	1 885	74.4%	2 536	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 531	16.4%	2 545	7.6%	2 214	6.6%	23 386	69.4%	33 676	3.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	69 285	29.8%	37 805	16.3%	29 792	12.8%	95 602	41.1%	232 484	21.4%	-	-	-	-
Total By Income Source	340 566	31.3%	56 192	5.2%	43 142	4.0%	647 863	59.6%	1 087 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 781	60.0%	222	2.3%	155	1.6%	3 474	36.1%	9 631	9%	-	-	-	-
Commercial	88 901	40.5%	3 837	1.7%	2 435	1.1%	124 438	56.7%	219 610	20.2%	-	-	-	-
Households	195 734	35.0%	18 710	3.3%	14 441	2.6%	330 242	59.1%	559 127	51.4%	-	-	-	-
Other	50 151	16.8%	33 423	11.2%	26 112	8.7%	189 709	63.4%	299 395	27.5%	-	-	-	-
Total By Customer Group	340 566	31.3%	56 192	5.2%	43 142	4.0%	647 863	59.6%	1 087 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	51 743	29.2%	114 720	64.9%	10 438	5.9%	-	-	176 900	53.7%
Bulk Water	21 976	51.5%	20 736	48.5%	-	-	-	-	42 712	13.0%
PAYE deductions	8 254	100.0%	-	-	-	-	-	-	8 254	2.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 333	100.0%	-	-	-	-	-	-	8 333	2.5%
Loan repayments	4 971	100.0%	-	-	-	-	-	-	4 971	1.5%
Trade Creditors	58 530	67.4%	25 797	29.7%	2 426	2.8%	28	-	86 781	26.4%
Auditor-General	1 342	100.0%	-	-	-	-	-	-	1 342	.4%
Other	4	100.0%	-	-	-	-	-	-	4	-
Total	155 153	47.1%	161 252	49.0%	12 864	3.9%	28	-	329 296	100.0%

Contact Details

Municipal Manager	Mr Dan M Mashitsho	011 951 2028
Financial Manager	Mr L M Mahuma	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 473 006	1 156 353	25.9%	1 044 312	23.3%	2 200 665	49.2%	976 027	51.5%	7.0%
Property rates	798 728	198 388	24.8%	208 179	26.1%	406 567	50.9%	175 933	49.0%	18.3%
Property rates - penalties and collection charges	43 830	3 829	8.7%	13 736	31.3%	17 565	40.1%	8 235	35.7%	66.8%
Service charges - electricity revenue	2 008 245	512 663	25.5%	453 303	22.6%	965 966	48.1%	415 907	49.0%	9.0%
Service charges - water revenue	623 188	117 679	18.9%	117 274	18.8%	234 954	37.7%	128 503	52.2%	(8.7%)
Service charges - sanitation revenue	147 839	31 171	21.1%	34 889	23.6%	66 060	44.7%	32 936	44.1%	5.9%
Service charges - refuse revenue	99 557	5 872	5.9%	5 996	6.0%	11 868	11.9%	21 879	43.4%	(72.6%)
Service charges - other	-	16 792	-	16 477	-	33 269	-	-	-	(100.0%)
Rental of facilities and equipment	43 809	5 572	12.7%	4 691	10.7%	10 263	23.4%	4 813	23.3%	(2.5%)
Interest earned - external investments	49 330	37 918	76.9%	5 750	11.7%	43 668	88.5%	7 680	57.4%	(25.1%)
Interest earned - outstanding debtors	66 349	13 469	20.3%	17 691	26.7%	31 160	47.0%	20 564	48.1%	(14.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	18 538	293	1.6%	220	1.2%	513	2.8%	3 276	37.4%	(93.3%)
Licences and permits	92	16	17.8%	19	20.3%	35	38.0%	20	48.3%	(5.9%)
Agency services	670	137	20.4%	89	13.3%	226	33.7%	109	35.8%	(18.6%)
Transfers recognised - operational	489 491	180 127	36.8%	153 596	31.4%	333 723	68.2%	153 909	76.0%	(.2%)
Other own revenue	83 339	13 228	15.9%	12 400	14.9%	25 628	30.8%	(355)	45.8%	(3 593.7%)
Gains on disposal of PPE	-	19 198	-	3	-	19 201	-	2 617	26.1%	(99.9%)
Operating Expenditure	4 453 570	926 303	20.8%	1 090 590	24.5%	2 016 893	45.3%	969 207	49.7%	12.5%
Employee related costs	1 040 938	250 105	24.0%	285 273	27.4%	535 378	51.4%	258 976	49.4%	10.2%
Remuneration of councillors	43 034	10 499	24.4%	10 903	25.3%	21 402	49.7%	9 607	45.6%	13.5%
Debt impairment	120 815	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	507 298	115 056	22.7%	115 356	22.7%	230 411	45.4%	116 965	48.1%	(1.4%)
Finance charges	65 474	16 252	24.8%	17 678	27.0%	33 930	51.8%	17 000	41.5%	4.0%
Bulk purchases	1 936 708	422 914	21.8%	447 315	23.1%	870 230	44.9%	403 532	54.5%	10.9%
Other Materials	181 399	788	.4%	3 902	2.2%	4 690	2.6%	41 703	-	(90.6%)
Contracted services	35 408	62 547	176.6%	135 175	381.8%	197 722	558.4%	49 258	344.2%	174.4%
Transfers and grants	140 526	1 770	1.3%	1 770	1.3%	3 540	2.5%	2 896	74.7%	(38.9%)
Other expenditure	381 970	27 178	7.1%	73 219	19.2%	100 397	26.3%	65 685	26.0%	11.5%
Loss on disposal of PPE	-	19 193	-	-	-	19 193	-	3 586	-	(100.0%)
Surplus/(Deficit)	19 436	230 050		(46 278)		183 772		6 819		
Transfers recognised - capital	447 973	-	-	71 993	16.1%	71 993	16.1%	67 295	21.7%	7.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	467 410	230 050		25 715		255 765		74 115		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	467 410	230 050		25 715		255 765		74 115		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	467 410	230 050		25 715		255 765		74 115		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	467 410	230 050		25 715		255 765		74 115		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	726 241	40 648	5.6%	133 383	18.4%	174 031	24.0%	148 970	31.2%	(10.5%)
National Government	428 074	30 178	7.0%	83 403	19.5%	113 580	26.5%	97 014	30.5%	(14.0%)
Provincial Government	19 899	1 857	9.3%	2 153	10.8%	4 009	20.1%	6 097	-	(64.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	447 973	32 034	7.2%	85 555	19.1%	117 590	26.2%	103 111	32.2%	(17.0%)
Borrowing	158 268	2 409	1.5%	4 071	2.6%	6 481	4.1%	9 991	10.0%	(59.3%)
Internally generated funds	120 000	6 205	5.2%	43 756	36.5%	49 961	41.6%	35 867	45.0%	22.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	726 241	40 648	5.6%	133 383	18.4%	174 031	24.0%	148 970	31.2%	(10.5%)
Governance and Administration	37 972	116	.3%	17 157	45.2%	17 273	45.5%	9 305	50.1%	84.4%
Executive & Council	5 750	-	-	855	14.9%	855	14.9%	1 633	69.6%	(47.6%)
Budget & Treasury Office	25 710	116	.4%	14 179	55.2%	14 295	55.6%	4 278	41.0%	231.4%
Corporate Services	6 512	-	-	2 123	32.6%	2 123	32.6%	3 394	69.1%	(37.4%)
Community and Public Safety	103 239	4 161	4.0%	21 412	20.7%	25 572	24.8%	27 600	44.4%	(22.4%)
Community & Social Services	32 740	1 857	5.7%	7 847	24.0%	9 703	29.6%	3 107	13.4%	152.6%
Sport And Recreation	31 425	392	1.2%	9 607	30.6%	9 999	31.8%	21 213	92.5%	(54.7%)
Public Safety	3 640	-	-	-	-	-	-	427	5.3%	(100.0%)
Housing	35 434	1 912	5.4%	3 958	11.2%	5 869	16.6%	2 854	16.6%	38.7%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 680	27 767	9.5%	50 909	17.3%	78 675	26.8%	49 360	21.6%	3.1%
Planning and Development	31 908	2 762	8.7%	2 943	9.2%	5 705	17.9%	6 376	174.4%	(53.8%)
Road Transport	260 312	25 005	9.6%	47 965	18.4%	72 970	28.0%	42 082	17.2%	14.0%
Environmental Protection	1 460	-	-	-	-	-	-	902	-	(100.0%)
Trading Services	291 351	8 606	3.0%	43 833	15.0%	52 439	18.0%	62 610	36.6%	(30.0%)
Electricity	190 721	3 291	1.7%	8 406	4.4%	11 697	6.1%	36 410	35.8%	(76.9%)
Water	58 728	2 240	3.8%	30 200	51.4%	32 441	55.2%	11 913	31.7%	153.5%
Waste Water Management	31 403	3 075	9.8%	5 227	16.6%	8 302	26.4%	12 936	49.8%	(59.6%)
Waste Management	10 500	-	-	-	-	-	-	1 351	40.6%	(100.0%)
Other	-	-	-	71	-	71	-	95	25.6%	(24.6%)

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	4 458 877	1 236 576	27.7%	1 337 850	30.0%	2 574 426	57.7%	1 160 271	58.5%	15.3%
Property rates, penalties and collection charges	741 451	173 570	23.4%	181 374	24.5%	354 944	47.9%	196 292	50.8%	(7.6%)
Service charges	2 533 370	644 007	25.4%	698 835	27.6%	1 342 843	53.0%	629 007	54.7%	11.1%
Other revenue	138 875	70 099	50.5%	91 787	66.1%	161 887	116.6%	105 741	249.1%	(13.2%)
Government - operating	489 491	181 752	37.1%	167 580	34.2%	349 332	71.4%	109 970	73.1%	52.4%
Government - capital	447 973	121 625	27.2%	186 755	41.7%	308 380	68.8%	113 630	46.8%	64.4%
Interest	107 717	45 522	42.3%	11 517	10.7%	57 040	53.0%	5 630	21.6%	104.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 684 930)	(1 125 875)	30.6%	(1 263 569)	34.3%	(2 389 444)	64.8%	(979 340)	62.7%	29.0%
Suppliers and employees	(3 619 264)	(1 107 913)	30.6%	(1 245 880)	34.4%	(2 353 793)	65.0%	(948 882)	62.7%	31.3%
Finance charges	(65 474)	(16 252)	24.8%	(17 669)	27.0%	(33 920)	51.8%	(17 000)	41.5%	3.9%
Transfers and grants	(191)	(1 710)	893.4%	(20)	10.4%	(1 730)	903.7%	(13 458)	8 251.9%	(99.9%)
Net Cash from/(used) Operating Activities	773 947	110 701	14.3%	74 281	9.6%	184 982	23.9%	180 931	38.2%	(58.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(174 031)	28.2%	(148 970)	37.6%	(10.5%)
Capital assets	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(174 031)	28.2%	(148 970)	37.6%	(10.5%)
Net Cash from/(used) Investing Activities	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(174 031)	28.2%	(148 970)	37.6%	(10.5%)
Cash Flow from Financing Activities										
Receipts	50 000	1 728	3.5%	1 083	2.2%	2 811	5.6%	1 806	2.8%	(40.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 728	-	1 083	-	2 811	-	1 806	55.8%	(40.0%)
Payments	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(33 223)	49.0%	(10 946)	59.3%	32.3%
Repayment of borrowing	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(33 223)	49.0%	(10 946)	59.3%	32.3%
Net Cash from/(used) Financing Activities	(17 762)	(17 018)	95.8%	(13 394)	75.4%	(30 412)	171.2%	(9 140)	(48.1%)	46.5%
Net Increase/(Decrease) in cash held	138 880	53 035	38.2%	(72 496)	(52.2%)	(19 462)	(14.0%)	22 821	12.4%	(417.7%)
Cash/cash equivalents at the year begin:	912 709	976 717	107.0%	1 029 751	112.8%	976 717	107.0%	840 684	88.5%	22.5%
Cash/cash equivalents at the year end:	1 051 589	1 029 751	97.9%	957 255	91.0%	957 255	91.0%	863 505	76.8%	10.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 198	9.2%	26 643	5.1%	18 654	3.5%	432 874	82.2%	526 370	30.3%	-	-	141 136	26.0%
Trade and Other Receivables from Exchange Transactions - Electricity	166 563	55.6%	53 928	18.0%	9 462	3.2%	69 820	23.3%	299 773	17.2%	-	-	20 003	6.0%
Receivables from Non-exchange Transactions - Property Rates	59 298	16.4%	24 956	6.9%	18 791	5.2%	258 214	71.5%	361 259	20.8%	-	-	132 109	36.0%
Receivables from Exchange Transactions - Waste Water Management	11 636	11.0%	5 218	4.9%	3 369	3.2%	85 895	80.9%	106 118	6.1%	-	-	35 020	33.0%
Receivables from Exchange Transactions - Waste Management	7 059	12.6%	3 012	5.4%	1 791	3.2%	44 109	78.8%	55 971	3.2%	-	-	17 474	31.0%
Receivables from Exchange Transactions - Property Rental Debtors	636	2.6%	559	2.3%	527	2.2%	22 775	93.0%	24 498	1.4%	-	-	13 531	55.0%
Interest on Arrear Debtor Accounts	9 368	3.2%	8 712	3.0%	8 607	3.0%	262 005	90.8%	288 693	16.6%	-	-	117 910	40.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 645)	(4.8%)	(17 061)	(22.6%)	(5 562)	(7.4%)	101 705	134.8%	75 437	4.3%	-	-	74 123	98.0%
Total By Income Source	299 112	17.2%	105 970	6.1%	55 639	3.2%	1 277 398	73.5%	1 738 118	100.0%	-	-	551 306	31.0%
Debtors Age Analysis By Customer Group														
Organs of State	22 477	35.4%	(2 656)	(4.2%)	(748)	(1.2%)	44 431	70.0%	63 503	3.7%	-	-	34 638	54.0%
Commercial	152 338	42.5%	51 738	14.4%	11 699	3.3%	142 889	39.8%	358 665	20.6%	-	-	56 441	15.0%
Households	116 537	9.8%	51 771	4.3%	40 995	3.4%	985 769	82.5%	1 195 071	68.8%	-	-	404 595	33.0%
Other	7 760	6.4%	5 117	4.2%	3 694	3.1%	104 309	86.3%	120 879	7.0%	-	-	55 632	46.0%
Total By Customer Group	299 112	17.2%	105 970	6.1%	55 639	3.2%	1 277 398	73.5%	1 738 118	100.0%	-	-	551 306	31.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nellisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 709 674	504 932	29.5%	489 816	28.6%	994 748	58.2%	398 077	52.2%	23.0%
Property rates	256 072	71 766	28.0%	66 488	26.0%	138 254	54.0%	54 833	48.0%	21.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	712 968	174 697	24.5%	169 429	23.8%	344 126	48.3%	148 179	44.9%	14.3%
Service charges - water revenue	184 732	40 950	22.2%	36 300	19.7%	77 251	41.8%	38 226	47.1%	(5.0%)
Service charges - sanitation revenue	102 873	25 327	24.6%	25 415	24.7%	50 742	49.3%	13 034	40.5%	95.0%
Service charges - refuse revenue	83 421	20 573	24.7%	20 580	24.7%	41 153	49.3%	13 843	35.1%	48.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 326	1 784	24.4%	1 843	25.2%	3 627	49.5%	1 631	46.5%	13.0%
Interest earned - external investments	4 000	754	18.8%	376	9.4%	1 130	28.3%	2 844	48.5%	(86.8%)
Interest earned - outstanding debtors	6 099	2 745	45.0%	2 873	47.1%	5 619	92.1%	2 193	28.5%	31.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 660	729	9.5%	844	11.0%	1 573	20.5%	1 810	91.9%	(53.4%)
Licences and permits	12	3	23.0%	2	18.7%	5	41.7%	4	40.2%	(37.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	325 438	161 940	49.8%	160 209	49.2%	322 148	99.0%	116 606	81.7%	37.4%
Other own revenue	19 072	3 664	19.2%	5 456	28.6%	9 120	47.8%	4 875	57.5%	11.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 955 731	512 920	26.2%	522 285	26.7%	1 035 205	52.9%	448 421	50.0%	16.5%
Employee related costs	476 620	113 699	23.9%	120 090	25.2%	233 790	49.1%	134 605	51.9%	(10.8%)
Remuneration of councillors	21 023	5 290	25.2%	4 525	21.5%	9 815	46.7%	4 614	47.3%	(1.9%)
Debt impairment	61 007	3 873	6.3%	51 678	84.7%	55 550	91.1%	35 514	34.7%	45.5%
Depreciation and asset impairment	330 121	112 954	34.2%	102 639	31.1%	215 593	65.3%	8 509	53.1%	1 106.2%
Finance charges	61 899	12 877	20.8%	12 705	20.5%	25 582	41.3%	13 441	101.1%	(5.5%)
Bulk purchases	577 973	162 966	28.2%	129 925	22.5%	292 892	50.7%	102 618	50.1%	26.6%
Other Materials	3 061	567	18.5%	1 358	44.4%	1 925	62.9%	777	44.5%	74.9%
Contracted services	52 490	15 773	30.1%	9 116	17.4%	24 889	47.4%	55 848	50.1%	(83.7%)
Transfers and grants	96 098	26 051	27.1%	26 658	27.7%	52 709	54.8%	39 737	54.1%	(32.9%)
Other expenditure	275 438	58 870	21.4%	63 591	23.1%	122 461	44.5%	52 758	43.4%	20.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(246 057)	(7 988)		(32 469)		(40 457)		(50 343)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 657 832	480 113	29.0%	464 666	28.0%	944 779	57.0%	380 992	49.9%	22.0%
Property rates, penalties and collection charges	209 979	71 766	34.2%	66 488	31.7%	138 254	65.8%	44 705	44.7%	48.7%
Service charges	903 135	199 781	22.1%	191 357	21.2%	391 138	43.3%	150 512	37.6%	27.1%
Other revenue	28 911	3 664	12.7%	10 454	36.2%	14 118	48.8%	8 391	56.8%	24.6%
Government - operating	325 438	131 314	40.3%	102 745	31.6%	234 059	71.9%	138 387	88.4%	(25.8%)
Government - capital	185 150	69 786	37.7%	89 197	48.2%	158 983	85.9%	34 000	37.8%	162.3%
Interest	5 220	3 803	72.9%	4 424	84.8%	8 227	157.6%	4 997	68.8%	(11.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 442 294)	(506 807)	35.1%	(320 185)	22.2%	(826 991)	57.3%	(461 168)	60.3%	(30.6%)
Suppliers and employees	(1 380 394)	(493 930)	35.8%	(307 480)	22.3%	(801 410)	58.1%	(441 130)	52.6%	(30.3%)
Finance charges	(61 899)	(12 877)	20.8%	(12 705)	20.5%	(25 582)	41.3%	(13 442)	316.2%	(5.5%)
Transfers and grants	-	-	-	-	-	-	-	(6 597)	-	(100.0%)
Net Cash from/(used) Operating Activities	215 539	(26 693)	(12.4%)	144 481	67.0%	117 788	54.6%	(80 176)	(9.4%)	(280.2%)
Cash Flow from Investing Activities										
Receipts	2 012	-	-	-	-	-	-	-	18.7%	-
Proceeds on disposal of PPE	2 012	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(275 635)	(29 620)	10.7%	(49 073)	17.8%	(78 693)	28.5%	(56 546)	18.9%	(13.2%)
Capital assets	(275 635)	(29 620)	10.7%	(49 073)	17.8%	(78 693)	28.5%	(56 546)	18.9%	(13.2%)
Net Cash from/(used) Investing Activities	(273 623)	(29 620)	10.8%	(49 073)	17.9%	(78 693)	28.8%	(56 546)	19.0%	(13.2%)
Cash Flow from Financing Activities										
Receipts	91 649	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 517	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 132	-	-	-	-	-	-	-	-	-
Payments	(32 192)	(13 673)	42.5%	(16 870)	52.4%	(30 543)	94.9%	-	-	(100.0%)
Repayment of borrowing	(32 192)	(13 673)	42.5%	(16 870)	52.4%	(30 543)	94.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	59 457	(13 673)	(23.0%)	(16 870)	(28.4%)	(30 543)	(51.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	1 372	(69 986)	(5 100.2%)	78 538	5 723.4%	8 552	623.2%	(136 722)	(69.9%)	(157.4%)
Cash/cash equivalents at the year begin:	39 182	39 182	100.0%	(30 804)	(78.6%)	39 182	100.0%	83 093	-	(137.1%)
Cash/cash equivalents at the year end:	40 554	(30 804)	(76.0%)	47 734	117.7%	47 734	117.7%	(53 629)	(12.5%)	(189.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 270	4.5%	6 599	2.9%	6 322	2.8%	205 092	89.8%	228 282	24.1%	933	.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 262	60.8%	6 452	13.4%	1 024	2.1%	11 411	23.7%	48 151	5.1%	25	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	17 097	10.2%	5 990	3.6%	5 199	3.1%	139 727	83.2%	168 012	17.8%	244	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	6 067	3.5%	4 359	2.5%	4 462	2.6%	158 936	91.4%	173 825	18.4%	401	.2%	-	-
Receivables from Exchange Transactions - Waste Management	3 966	4.9%	2 236	2.8%	2 066	2.6%	72 498	89.8%	80 765	8.5%	413	.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	274	11.6%	136	5.7%	200	8.5%	1 759	74.3%	2 369	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	861	1.8%	953	2.0%	936	1.9%	45 404	94.3%	48 154	5.1%	91	.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(24 445)	(12.4%)	5 329	2.7%	3 388	1.7%	212 332	108.0%	196 604	20.8%	4 869	2.5%	-	-
Total By Income Source	43 352	4.6%	32 054	3.4%	23 596	2.5%	847 159	89.5%	946 160	100.0%	6 976	.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(7 282)	(48.4%)	816	5.4%	594	4.0%	20 901	139.1%	15 029	1.6%	-	-	-	-
Commercial	14 020	17.1%	6 181	7.6%	2 266	2.8%	59 390	72.6%	81 856	8.7%	37	-	-	-
Households	33 916	4.2%	22 117	2.7%	19 000	2.3%	741 460	90.8%	816 493	86.3%	6 792	.8%	-	-
Other	2 698	8.2%	2 940	9.0%	1 736	5.3%	25 407	77.5%	32 781	3.5%	147	.4%	-	-
Total By Customer Group	43 352	4.6%	32 054	3.4%	23 596	2.5%	847 159	89.5%	946 160	100.0%	6 976	.7%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	34 845	100.0%	-	-	-	-	-	-	34 845	39.2%
Bulk Water	6 481	100.0%	-	-	-	-	-	-	6 481	7.3%
PAYE deductions	6 269	100.0%	-	-	-	-	-	-	6 269	7.0%
VAT (output less input)	4 878	100.0%	-	-	-	-	-	-	4 878	5.5%
Pensions / Retirement	13 363	100.0%	-	-	-	-	-	-	13 363	15.0%
Loan repayments	16 832	100.0%	-	-	-	-	-	-	16 832	18.9%
Trade Creditors	4 572	85.6%	318	6.0%	125	2.3%	326	6.1%	5 341	6.0%
Auditor-General	977	100.0%	-	-	-	-	-	-	977	1.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	88 217	99.1%	318	.4%	125	.1%	326	.4%	88 986	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr S Nkosi	034 328 7752

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 635 837	751 796	28.5%	677 323	25.7%	1 429 119	54.2%	522 452	49.0%	29.6%
Property rates	402 140	102 677	25.5%	100 593	25.0%	203 269	50.5%	92 327	51.8%	9.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 424 840	445 474	31.3%	354 839	24.9%	800 314	56.2%	253 826	50.5%	39.8%
Service charges - water revenue	265 520	73 839	27.8%	84 829	31.9%	158 669	59.8%	57 211	40.4%	48.3%
Service charges - sanitation revenue	86 820	21 363	24.6%	20 459	23.6%	41 822	48.2%	25 639	55.0%	(20.2%)
Service charges - refuse revenue	71 020	18 391	25.9%	18 318	25.8%	36 709	51.7%	10 826	40.7%	69.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 099	3 538	29.2%	3 451	28.5%	6 989	57.8%	3 331	58.8%	3.6%
Interest earned - external investments	29 000	7 561	26.1%	6 281	21.7%	13 843	47.7%	5 460	48.6%	15.0%
Interest earned - outstanding debtors	100	9	8.6%	13	12.6%	21	21.3%	578	1 901.2%	(97.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	3 732	523	14.0%	434	11.6%	957	25.6%	193	7.0%	125.3%
Licences and permits	3 631	890	24.5%	808	22.3%	1 698	46.8%	836	95.2%	(3.3%)
Agency services	7 000	1 626	23.2%	1 658	23.7%	3 284	46.9%	1 569	42.2%	5.7%
Transfers recognised - operational	298 237	68 436	22.9%	69 089	23.2%	137 524	46.1%	63 905	47.7%	8.1%
Other own revenue	31 697	7 470	23.6%	16 551	52.2%	24 022	75.8%	6 752	43.9%	145.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	2 629 337	670 089	25.5%	677 027	25.7%	1 347 116	51.2%	528 181	44.5%	28.2%
Employee related costs	676 869	157 449	23.3%	162 573	24.0%	320 021	47.3%	150 267	47.1%	8.2%
Remuneration of councillors	26 462	5 679	21.5%	6 023	22.8%	11 701	44.2%	5 627	45.9%	7.0%
Debt impairment	6 950	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	252 373	63 093	25.0%	90 593	35.9%	153 686	60.9%	51 254	50.0%	76.8%
Finance charges	80 335	20 084	25.0%	20 084	25.0%	40 168	50.0%	19 952	50.0%	.7%
Bulk purchases	1 128 615	333 990	29.6%	252 275	22.4%	586 265	51.9%	219 808	47.2%	14.8%
Other Materials	112 425	22 085	19.6%	40 258	35.8%	62 344	55.5%	15 804	44.1%	154.7%
Contracted services	124 177	25 979	20.9%	41 803	33.7%	67 782	54.6%	41 050	28.8%	1.8%
Transfers and grants	12 681	1 986	15.7%	3 368	26.6%	5 354	42.2%	1 592	21.8%	111.5%
Other expenditure	208 451	39 745	19.1%	60 050	28.8%	99 795	47.9%	22 828	31.1%	163.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 500	81 707		296		82 003		(5 729)		
Transfers recognised - capital	145 747	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	152 247	81 707		296		82 003		(5 729)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	152 247	81 707		296		82 003		(5 729)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	152 247	81 707		296		82 003		(5 729)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	152 247	81 707		296		82 003		(5 729)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 632 335	800 847	30.4%	778 600	29.6%	1 579 447	60.0%	682 843	54.5%	14.0%
Property rates, penalties and collection charges	385 722	90 410	23.4%	92 026	23.9%	182 436	47.3%	84 960	48.8%	8.3%
Service charges	1 715 369	499 700	29.1%	457 748	26.7%	957 449	55.8%	410 467	50.1%	11.5%
Other revenue	58 159	41 925	72.1%	91 214	156.8%	133 139	228.9%	50 120	145.0%	82.0%
Government - operating	298 237	116 841	39.2%	73 916	24.8%	190 757	64.0%	68 308	67.4%	8.2%
Government - capital	145 747	44 183	30.3%	56 353	38.7%	100 536	69.0%	62 940	67.0%	(10.5%)
Interest	29 100	7 788	26.8%	7 342	25.2%	15 130	52.0%	6 048	50.1%	21.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 285 873)	(656 336)	28.7%	(600 183)	26.3%	(1 256 519)	55.0%	(572 855)	51.8%	4.8%
Suppliers and employees	(2 192 857)	(653 333)	29.8%	(575 947)	26.3%	(1 229 280)	56.1%	(541 255)	52.4%	6.4%
Finance charges	(80 335)	(517)	.6%	(20 706)	25.8%	(21 223)	26.4%	(30 249)	39.2%	(31.5%)
Transfers and grants	(12 681)	(2 486)	19.6%	(3 530)	27.8%	(6 016)	47.4%	(1 350)	31.0%	161.5%
Net Cash from/(used) Operating Activities	346 462	144 512	41.7%	178 417	51.5%	322 928	93.2%	109 988	69.6%	62.2%
Cash Flow from Investing Activities										
Receipts	90	46	50.7%	150	166.7%	196	217.3%	1 772	183.5%	(91.5%)
Proceeds on disposal of PPE	-	46	-	150	-	196	-	1 772	187.7%	(91.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	90	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(471 385)	(137 405)	29.1%	(83 660)	17.7%	(221 066)	46.9%	(56 849)	45.5%	47.2%
Capital assets	(471 385)	(137 405)	29.1%	(83 660)	17.7%	(221 066)	46.9%	(56 849)	45.5%	47.2%
Net Cash from/(used) Investing Activities	(471 295)	(137 360)	29.1%	(83 510)	17.7%	(220 870)	46.9%	(55 077)	40.9%	51.6%
Cash Flow from Financing Activities										
Receipts	386 443	186 590	48.3%	200 980	52.0%	387 569	100.3%	1 609	1.5%	12 388.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	385 500	185 500	48.1%	200 000	51.9%	385 500	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	943	1 090	115.5%	980	103.9%	2 069	219.4%	1 609	560.2%	(39.1%)
Payments	(142 914)	(2 858)	2.0%	(58 565)	41.0%	(61 424)	43.0%	(57 753)	47.5%	1.4%
Repayment of borrowing	(142 914)	(2 858)	2.0%	(58 565)	41.0%	(61 424)	43.0%	(57 753)	47.5%	1.4%
Net Cash from/(used) Financing Activities	243 529	183 731	75.4%	142 415	58.5%	326 146	133.9%	(56 144)	(141.0%)	(353.7%)
Net Increase/(Decrease) in cash held	118 695	190 883	160.8%	237 321	199.9%	428 204	360.8%	(1 233)	62.9%	(19 347.4%)
Cash/cash equivalents at the year begin:	346 529	432 557	124.8%	623 440	179.9%	432 557	124.8%	486 628	131.3%	28.1%
Cash/cash equivalents at the year end:	465 224	623 440	134.0%	860 761	185.0%	860 761	185.0%	485 395	111.4%	77.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 772	43.2%	3 629	2.9%	2 990	2.4%	64 131	51.5%	124 522	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	185 614	71.6%	3 557	1.4%	3 360	1.3%	66 549	25.7%	259 080	51.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 070	59.3%	1 194	2.4%	917	1.9%	17 800	36.3%	48 981	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 296	59.6%	521	4.3%	362	3.0%	4 053	33.1%	12 232	2.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 494	64.4%	364	4.3%	298	3.5%	2 378	27.9%	8 533	1.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 068	12.2%	356	4.1%	341	3.9%	7 021	79.9%	8 786	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	747	23.9%	209	6.7%	155	5.0%	2 014	64.5%	3 125	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 422	15.6%	(975)	(2.8%)	34	.1%	30 332	87.1%	34 812	7.0%	-	-	-	-
Total By Income Source	288 481	57.7%	8 855	1.8%	8 458	1.7%	194 277	38.8%	500 071	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 305	55.8%	(183)	(1.4%)	(344)	(2.6%)	6 324	48.3%	13 103	2.6%	-	-	-	-
Commercial	221 259	66.6%	3 839	1.2%	3 896	1.2%	103 455	31.1%	332 448	66.5%	-	-	-	-
Households	54 510	41.0%	4 490	3.4%	4 301	3.2%	69 715	52.4%	133 017	26.6%	-	-	-	-
Other	5 407	25.1%	708	3.3%	605	2.8%	14 783	68.7%	21 503	4.3%	-	-	-	-
Total By Customer Group	288 481	57.7%	8 855	1.8%	8 458	1.7%	194 277	38.8%	500 071	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	85 965	100.0%	-	-	-	-	-	-	85 965	50.3%
Bulk Water	13 237	100.0%	-	-	-	-	-	-	13 237	7.7%
PAYE deductions	7 268	100.0%	-	-	-	-	-	-	7 268	4.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 794	100.0%	-	-	-	-	-	-	7 794	4.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54 506	100.0%	-	-	-	-	-	-	54 506	31.9%
Auditor-General	1 037	100.0%	-	-	-	-	-	-	1 037	.6%
Other	1 073	100.0%	-	-	-	-	-	-	1 073	.6%
Total	170 879	100.0%	-	-	-	-	-	-	170 879	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 818 325	684 305	24.3%	696 880	24.7%	1 381 185	49.0%	443 576	46.1%	57.1%
Property rates	357 780	80 183	22.4%	107 646	30.1%	187 829	52.5%	73 198	43.8%	47.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	917 263	225 859	24.6%	208 839	22.8%	434 698	47.4%	196 697	49.4%	6.2%
Service charges - water revenue	284 895	80 208	28.2%	79 362	27.9%	159 570	56.0%	87 589	60.6%	(9.4%)
Service charges - sanitation revenue	60 858	13 453	22.1%	21 070	34.6%	34 523	56.7%	13 445	48.6%	56.7%
Service charges - refuse revenue	69 588	17 654	25.4%	24 114	34.7%	41 767	60.0%	16 280	51.0%	48.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 500	2 843	21.1%	6 113	45.3%	8 957	66.3%	1 980	31.1%	208.7%
Interest earned - external investments	40 000	2 056	5.1%	4 452	11.1%	6 508	16.3%	8 947	40.6%	(50.2%)
Interest earned - outstanding debtors	59 400	15 634	26.3%	22 540	37.9%	38 174	64.3%	13 748	85.9%	64.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	12 000	1 022	8.5%	1 716	14.3%	2 738	22.8%	1 088	13.7%	57.8%
Licences and permits	12 501	1 980	15.8%	2 632	21.1%	4 612	36.9%	1 989	43.3%	32.3%
Agency services	18 800	255	1.4%	261	1.4%	517	2.7%	6 028	38.6%	(95.7%)
Transfers recognised - operational	864 900	239 578	27.7%	200 132	23.1%	439 710	50.8%	19 619	41.6%	920.1%
Other own revenue	68 840	4 151	6.0%	18 048	26.2%	22 199	32.2%	2 972	12.6%	507.3%
Gains on disposal of PPE	38 000	(572)	(1.5%)	(45)	(.1%)	(617)	(1.6%)	(2)	-	2 805.6%
Operating Expenditure	2 578 556	599 561	23.3%	641 236	24.9%	1 240 797	48.1%	545 402	48.5%	17.6%
Employee related costs	644 064	155 422	24.1%	155 013	24.1%	310 436	48.2%	148 531	48.4%	4.4%
Remuneration of councillors	35 326	7 533	21.3%	7 938	22.5%	15 471	43.8%	6 474	50.4%	22.6%
Debt impairment	50 000	12 500	25.0%	12 500	25.0%	25 000	50.0%	12 500	50.0%	-
Depreciation and asset impairment	180 000	45 008	25.0%	45 000	25.0%	90 008	50.0%	51 250	50.0%	(12.2%)
Finance charges	40 000	528	1.3%	10 810	27.0%	11 337	28.3%	11 487	31.0%	(5.9%)
Bulk purchases	839 635	219 975	26.2%	173 321	20.6%	393 297	46.8%	132 746	46.9%	30.6%
Other Materials	203 209	51 664	25.4%	73 167	36.0%	124 831	61.4%	54 288	52.3%	34.8%
Contracted services	193 255	25 877	13.4%	49 531	25.6%	75 408	39.0%	19 777	39.1%	150.5%
Transfers and grants	11 500	6 620	57.6%	5 120	44.5%	11 740	102.1%	3 060	94.4%	67.3%
Other expenditure	381 567	74 434	19.5%	108 836	28.5%	183 271	48.0%	105 289	51.6%	3.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	239 769	84 744		55 644		140 388		(101 826)		
Transfers recognised - capital	622 026	38 201	6.1%	102 981	16.6%	141 182	22.7%	144 832	58.2%	(28.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	861 795	122 945		158 625		281 570		43 006		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	861 795	122 945		158 625		281 570		43 006		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	861 795	122 945		158 625		281 570		43 006		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	861 795	122 945		158 625		281 570		43 006		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Cash Flow from Operating Activities										
Receipts	3 172 500	1 098 305	34.6%	969 368	30.6%	2 067 673	65.2%	943 408	67.9%	2.8%
Property rates, penalties and collection charges	314 846	62 463	19.8%	73 476	23.3%	135 939	43.2%	62 133	49.6%	18.3%
Service charges	1 172 692	290 715	24.8%	284 555	24.3%	575 269	49.1%	258 707	50.1%	10.0%
Other revenue	110 564	250 216	226.3%	152 897	138.3%	403 113	364.6%	440 294	457.3%	(65.3%)
Government - operating	864 900	327 163	37.8%	232 510	26.9%	559 673	64.7%	19 619	35.1%	1 085.1%
Government - capital	622 026	150 069	24.1%	207 472	33.4%	357 541	57.5%	144 937	70.3%	43.1%
Interest	87 472	17 679	20.2%	18 458	21.1%	36 138	41.3%	17 718	56.5%	4.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 348 556)	(922 852)	39.3%	(792 048)	33.7%	(1 714 900)	73.0%	(853 167)	85.5%	(7.2%)
Suppliers and employees	(2 297 056)	(919 612)	40.0%	(776 392)	33.8%	(1 696 004)	73.8%	(838 620)	86.5%	(7.4%)
Finance charges	(40 000)	-	-	(10 536)	26.3%	(10 536)	26.3%	(11 487)	31.0%	(8.3%)
Transfers and grants	(11 500)	(3 240)	28.2%	(5 120)	44.5%	(8 360)	72.7%	(3 060)	94.4%	67.3%
Net Cash from/(used) Operating Activities	823 944	175 452	21.3%	177 320	21.5%	352 773	42.8%	90 241	18.6%	96.5%
Cash Flow from Investing Activities										
Receipts	38 400	79	.2%	2 531	6.6%	2 611	6.8%	11	.1%	23 627.5%
Proceeds on disposal of PPE	38 000	8	-	-	-	8	-	-	-	-
Decrease in non-current debtors	400	71	17.9%	2 531	632.8%	2 603	650.7%	11	5.5%	23 627.5%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 041 644)	(75 631)	7.3%	(126 815)	12.2%	(202 447)	19.4%	(109 444)	27.5%	15.9%
Capital assets	(1 041 644)	(75 631)	7.3%	(126 815)	12.2%	(202 447)	19.4%	(109 444)	27.5%	15.9%
Net Cash from/(used) Investing Activities	(1 003 244)	(75 552)	7.5%	(124 284)	12.4%	(199 836)	19.9%	(109 433)	28.5%	13.6%
Cash Flow from Financing Activities										
Receipts	239 000	924	.4%	1 193	.5%	2 117	.9%	843	98.8%	41.4%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	235 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 000	924	23.1%	1 193	29.8%	2 117	52.9%	843	98.8%	41.4%
Payments	(75 000)	(10 000)	13.3%	(84 165)	112.2%	(94 165)	125.6%	(18 538)	31.9%	354.0%
Repayment of borrowing	(75 000)	(10 000)	13.3%	(84 165)	112.2%	(94 165)	125.6%	(18 538)	31.9%	354.0%
Net Cash from/(used) Financing Activities	164 000	(9 076)	(5.5%)	(82 972)	(50.6%)	(92 048)	(56.1%)	(17 695)	29.5%	368.9%
Net Increase/(Decrease) in cash held	(15 300)	90 825	(593.6%)	(29 936)	195.7%	60 889	(398.0%)	(36 887)	(60.5%)	(18.8%)
Cash/cash equivalents at the year begin:	50 000	86 200	172.4%	177 025	354.0%	86 200	172.4%	282 354	123.6%	(37.3%)
Cash/cash equivalents at the year end:	34 700	177 025	510.2%	147 089	423.9%	147 089	423.9%	245 466	77.9%	(40.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	73 295	29.0%	11 917	4.7%	10 774	4.3%	157 114	62.1%	253 100	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	71 242	47.9%	11 869	8.0%	8 831	5.9%	56 666	38.1%	148 608	19.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 716	23.8%	8 252	5.8%	6 956	4.9%	92 645	65.4%	141 568	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 952	28.9%	1 267	6.2%	1 043	5.1%	12 298	59.8%	20 561	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 404	23.9%	1 750	5.6%	1 455	4.7%	20 431	65.8%	31 040	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	14.5%	1	5.6%	0	4.4%	8	75.5%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	19	-	551	.7%	467	.6%	78 540	98.7%	79 576	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44 327)	(41.5%)	614	.6%	1 453	1.4%	148 957	139.6%	106 697	13.7%	-	-	-	-
Total By Income Source	147 302	18.9%	36 220	4.6%	30 979	4.0%	566 658	72.5%	781 160	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 182	39.6%	1 392	3.6%	1 306	3.4%	20 500	53.4%	38 380	4.9%	-	-	-	-
Commercial	62 200	31.6%	12 698	6.5%	9 776	5.0%	111 875	56.9%	196 548	25.2%	-	-	-	-
Households	68 789	14.4%	20 096	4.2%	18 185	3.8%	370 151	77.6%	477 221	61.1%	-	-	-	-
Other	1 132	1.6%	2 034	2.9%	1 713	2.5%	64 131	92.9%	69 010	8.8%	-	-	-	-
Total By Customer Group	147 302	18.9%	36 220	4.6%	30 979	4.0%	566 658	72.5%	781 160	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	50 930	100.0%	-	-	-	-	-	-	50 930	79.7%
Bulk Water	12 985	100.0%	-	-	-	-	-	-	12 985	20.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	63 916	100.0%	-	-	-	-	-	-	63 916	100.0%

Contact Details

Municipal Manager	Mr Henry Lubbe (acting)	015 290 2102
Financial Manager	Mr Naazim Essa	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 732 012	483 411	27.9%	403 817	23.3%	887 228	51.2%	375 501	50.3%	7.5%
Property rates	247 933	63 351	25.6%	54 333	21.9%	117 684	47.5%	46 520	48.7%	16.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	551 005	141 599	25.7%	106 566	19.3%	248 165	45.0%	92 550	42.1%	15.1%
Service charges - water revenue	361 055	89 612	24.8%	86 278	23.9%	175 890	48.7%	85 509	50.4%	.9%
Service charges - sanitation revenue	101 071	22 858	22.6%	22 299	22.1%	45 157	44.7%	24 643	51.9%	(9.5%)
Service charges - refuse revenue	108 365	26 952	24.9%	26 507	24.5%	53 458	49.3%	24 621	48.6%	7.7%
Service charges - other	-	(2 316)	-	(1 580)	-	(3 897)	-	-	-	(100.0%)
Rental of facilities and equipment	4 854	949	19.6%	788	16.2%	1 737	35.8%	1 460	75.3%	(46.1%)
Interest earned - external investments	44 100	10 325	23.4%	11 784	26.7%	22 109	50.1%	5 071	176.8%	132.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	9 051	59.6%	(100.0%)
Dividends received	52	-	-	13	24.8%	13	24.8%	-	-	(100.0%)
Fines	29 199	3 335	11.4%	717	2.5%	4 052	13.9%	1 063	7.0%	(32.6%)
Licences and permits	-	-	-	-	-	-	-	0	13.8%	(100.0%)
Agency services	33 854	26 418	78.0%	21 384	63.2%	47 802	141.2%	11 259	100.9%	89.9%
Transfers recognised - operational	217 623	93 173	42.8%	67 152	30.9%	160 325	73.7%	61 958	70.7%	8.4%
Other own revenue	22 900	3 860	16.9%	6 809	29.7%	10 669	46.6%	6 236	63.9%	9.2%
Gains on disposal of PPE	10 000	3 295	33.0%	770	7.7%	4 065	40.6%	5 559	19.6%	(86.2%)
Operating Expenditure	1 708 279	589 944	34.5%	379 099	22.2%	969 043	56.7%	295 965	44.8%	28.1%
Employee related costs	448 356	104 279	23.3%	109 030	24.3%	213 309	47.6%	103 719	49.6%	5.1%
Remuneration of councillors	21 038	4 572	21.7%	4 649	22.1%	9 221	43.8%	4 352	44.2%	6.8%
Debt impairment	137 081	93 392	68.1%	(11 067)	(8.1%)	82 324	60.1%	1	.2%	(887 601.8%)
Depreciation and asset impairment	162 165	42 845	26.4%	38 342	23.6%	81 186	50.1%	-	-	(100.0%)
Finance charges	3 058	5 307	173.6%	10 313	337.3%	15 620	510.8%	6 291	441.7%	63.9%
Bulk purchases	638 908	267 616	41.9%	138 524	21.7%	406 139	63.6%	112 642	62.2%	23.0%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	58 205	19 173	32.9%	22 026	37.8%	41 199	70.8%	15 728	63.9%	40.0%
Transfers and grants	51 621	3 777	7.3%	2 234	4.3%	6 012	11.6%	3 077	9.6%	(27.4%)
Other expenditure	187 847	48 984	26.1%	65 048	34.6%	114 032	60.7%	50 156	57.1%	29.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 733	(106 533)		24 718		(81 815)		79 536		
Transfers recognised - capital	60 161	39 288	65.3%	22 573	37.5%	61 861	102.8%	22 083	52.4%	2.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	(17 000)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 893	(67 246)		47 291		(19 954)		101 620		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 893	(67 246)		47 291		(19 954)		101 620		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 893	(67 246)		47 291		(19 954)		101 620		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 893	(67 246)		47 291		(19 954)		101 620		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 549 983	472 526	30.5%	249 391	16.1%	721 916	46.6%	429 056	57.1%	(41.9%)
Property rates, penalties and collection charges	210 743	66 228	31.4%	39 457	18.7%	105 685	50.1%	51 849	54.5%	(23.9%)
Service charges	953 272	195 832	20.5%	151 708	15.9%	347 540	36.5%	197 688	39.1%	(23.3%)
Other revenue	68 610	76 236	111.1%	55 560	81.0%	131 797	192.1%	95 051	292.4%	(41.5%)
Government - operating	217 623	94 525	43.4%	1 581	.7%	96 106	44.2%	61 957	70.7%	(97.4%)
Government - capital	77 161	39 288	50.9%	1 000	1.3%	40 288	52.2%	22 084	52.4%	(95.5%)
Interest	22 523	417	1.9%	84	.4%	501	2.2%	428	25.1%	(80.4%)
Dividends	52	-	-	-	-	-	-	-	-	-
Payments	(1 357 412)	(466 178)	34.3%	(244 802)	18.0%	(710 980)	52.4%	(368 090)	62.4%	(33.5%)
Suppliers and employees	(690 434)	(460 870)	66.8%	(244 547)	35.4%	(705 417)	102.2%	(332 279)	61.5%	(26.4%)
Finance charges	(479 131)	(5 308)	1.1%	(255)	.1%	(5 563)	1.2%	(31 104)	1 301.7%	(99.2%)
Transfers and grants	(187 847)	-	-	-	-	-	-	(4 707)	12.9%	(100.0%)
Net Cash from/(used) Operating Activities	192 571	6 348	3.3%	4 589	2.4%	10 937	5.7%	60 966	20.9%	(92.5%)
Cash Flow from Investing Activities										
Receipts	10 000	3 295	33.0%	293	2.9%	3 589	35.9%	5 725	64.4%	(94.9%)
Proceeds on disposal of PPE	10 000	3 295	33.0%	293	2.9%	3 589	35.9%	5 559	39.2%	(94.7%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	165	(50.1%)	(100.0%)
Payments	(100 894)	(7 527)	7.5%	(11 360)	11.3%	(18 887)	18.7%	(18 556)	33.8%	(38.8%)
Capital assets	(100 894)	(7 527)	7.5%	(11 360)	11.3%	(18 887)	18.7%	(18 556)	33.8%	(38.8%)
Net Cash from/(used) Investing Activities	(90 894)	(4 232)	4.7%	(11 066)	12.2%	(15 298)	16.8%	(12 831)	27.3%	(13.8%)
Cash Flow from Financing Activities										
Receipts	860	43	5.0%	104	12.1%	147	17.1%	859	129.9%	(87.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	43	5.0%	104	12.1%	147	17.1%	859	129.9%	(87.9%)
Payments	(2 225)	(1 113)	50.0%	-	-	(1 113)	50.0%	-	64.0%	-
Repayment of borrowing	(2 225)	(1 113)	50.0%	-	-	(1 113)	50.0%	-	64.0%	-
Net Cash from/(used) Financing Activities	(1 365)	(1 069)	78.3%	104	(7.6%)	(965)	70.7%	859	41.2%	(87.9%)
Net Increase/(Decrease) in cash held	100 312	1 046	1.0%	(6 374)	(6.4%)	(5 327)	(5.3%)	48 994	15.3%	(113.0%)
Cash/cash equivalents at the year begin:	38 021	14 990	39.4%	16 037	42.2%	14 990	39.4%	(17 264)	106.1%	(192.9%)
Cash/cash equivalents at the year end:	138 333	16 037	11.6%	9 663	7.0%	9 663	7.0%	31 730	26.5%	(69.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 906	6.9%	15 708	7.3%	7 828	3.6%	177 860	82.2%	216 302	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 157	9.9%	3 211	3.9%	2 404	2.9%	68 463	83.3%	82 235	13.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 531	6.0%	2 850	4.8%	3 364	5.7%	49 421	83.5%	59 167	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 361	4.5%	3 653	3.8%	3 536	3.7%	84 446	88.0%	95 997	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 571	4.1%	3 048	3.5%	2 975	3.5%	76 572	88.9%	86 167	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 053	1.5%	1 365	2.0%	889	1.3%	66 214	95.2%	69 521	11.4%	-	-	-	-
Total By Income Source	35 580	5.8%	29 835	4.9%	20 998	3.4%	522 976	85.8%	609 388	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	796	8.2%	788	8.2%	419	4.3%	7 667	79.3%	9 671	1.6%	-	-	-	-
Commercial	5 943	7.7%	3 000	3.9%	3 730	4.8%	64 854	83.7%	77 527	12.7%	-	-	-	-
Households	28 451	5.7%	25 477	5.1%	16 544	3.3%	427 124	85.8%	497 596	81.7%	-	-	-	-
Other	389	1.6%	569	2.3%	305	1.2%	23 331	94.9%	24 595	4.0%	-	-	-	-
Total By Customer Group	35 580	5.8%	29 835	4.9%	20 998	3.4%	522 976	85.8%	609 388	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	31 323	8.3%	45 873	12.2%	47 882	12.7%	252 008	66.8%	377 086	72.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 261	100.0%	-	-	-	-	-	-	5 261	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 091	100.0%	-	-	-	-	-	-	7 091	1.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 891	8.7%	8 503	6.8%	11 785	9.4%	94 632	75.2%	125 810	24.3%
Auditor-General	-	-	1 240	50.1%	1 235	49.9%	-	-	2 475	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	54 566	10.5%	55 616	10.7%	60 902	11.8%	346 640	67.0%	517 724	100.0%

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17						2015/16		Q2 of 2015/16 to Q2 of 2016/17	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 645 868	605 127	22.9%	551 612	20.8%	1 156 738	43.7%	534 123	43.7%	3.3%
Property rates	385 451	93 724	24.3%	94 985	24.6%	188 709	49.0%	89 866	47.5%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 175 294	297 122	25.3%	251 498	21.4%	548 620	46.7%	238 836	41.2%	5.3%
Service charges - water revenue	387 561	18 544	4.8%	17 514	4.5%	36 058	9.3%	18 316	10.2%	(4.4%)
Service charges - sanitation revenue	148 725	26 576	17.9%	32 514	21.9%	59 090	39.7%	32 854	47.3%	(1.0%)
Service charges - refuse revenue	102 515	-	-	-	-	-	-	20 061	-	(100.0%)
Service charges - other	534	21 557	4 039.2%	21 652	4 057.1%	43 209	8 096.2%	10	25.6%	216 012.1%
Rental of facilities and equipment	11 608	3 085	26.6%	3 175	27.3%	6 259	53.9%	3 137	54.3%	1.2%
Interest earned - external investments	567	360	63.5%	501	88.5%	861	151.9%	92	29.1%	446.5%
Interest earned - outstanding debtors	86 913	26 907	31.0%	33 630	38.7%	60 538	69.7%	24 366	67.1%	38.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 063	206	5.1%	1 845	45.4%	2 051	50.5%	1 510	94.3%	22.2%
Licences and permits	2 243	690	30.8%	709	31.6%	1 399	62.4%	584	46.2%	21.4%
Agency services	24 796	1 211	4.9%	7 504	30.3%	8 715	35.1%	7 223	34.4%	3.9%
Transfers recognised - operational	292 686	109 300	37.3%	72 431	24.7%	181 731	62.1%	76 368	73.3%	(5.2%)
Other own revenue	22 914	5 844	25.5%	13 653	59.6%	19 497	85.1%	20 901	129.4%	(34.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 696 508	266 466	9.9%	372 623	13.8%	639 089	23.7%	417 312	31.4%	(10.7%)
Employee related costs	649 005	162 281	25.0%	167 770	25.9%	330 051	50.9%	142 485	48.0%	17.7%
Remuneration of councillors	25 735	6 146	23.9%	6 136	23.8%	12 282	47.7%	4 987	47.5%	23.0%
Debt impairment	426 150	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	167 500	-	-	-	-	-	-	-	-	-
Finance charges	72 718	6 622	9.1%	4 195	5.8%	10 817	14.9%	7 035	10.5%	(40.4%)
Bulk purchases	949 450	26 321	2.8%	95 173	10.0%	121 494	12.8%	183 906	36.1%	(48.2%)
Other Materials	125 518	13 534	10.8%	40 116	32.0%	53 650	42.7%	25 432	30.7%	57.7%
Contracted services	42 057	12 502	29.7%	14 916	35.5%	27 418	65.2%	10 627	61.5%	40.4%
Transfers and grants	35 929	1 973	5.5%	2 613	7.3%	4 586	12.8%	5 090	27.5%	(48.7%)
Other expenditure	202 446	37 087	18.3%	41 705	20.6%	78 792	38.9%	37 749	33.7%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 640)	338 661		178 988		517 649		116 811		
Transfers recognised - capital	236 618	2 506	1.1%	19 997	8.5%	22 504	9.5%	18 940	26.7%	5.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 978	341 167		198 986		540 152		135 751		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 978	341 167		198 986		540 152		135 751		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 978	341 167		198 986		540 152		135 751		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 978	341 167		198 986		540 152		135 751		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	261 138	2 368	.9%	8 134	3.1%	10 502	4.0%	20 024	25.0%	(59.4%)
National Government	213 591	2 368	1.1%	7 921	3.7%	10 289	4.8%	15 884	19.5%	(50.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	18 250	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	231 841	2 368	1.0%	7 921	3.4%	10 289	4.4%	15 884	19.5%	(50.1%)
Borrowing	-	-	-	-	-	-	-	2 440	-	(100.0%)
Internally generated funds	29 297	-	-	213	.7%	213	.7%	1 700	43.6%	(87.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	261 138	2 368	.9%	8 134	3.1%	10 502	4.0%	20 024	25.0%	(59.4%)
Governance and Administration	250	-	-	207	82.6%	207	82.6%	-	3.1%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	250	-	-	2	.7%	2	.7%	-	-	(100.0%)
Corporate Services	-	-	-	205	-	205	-	-	-	(100.0%)
Community and Public Safety	8 000	-	-	420	5.3%	420	5.3%	2 075	17.4%	(79.8%)
Community & Social Services	-	-	-	420	-	420	-	-	-	(100.0%)
Sport And Recreation	8 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	2 075	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	9.4%	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 629	-	-	1 974	4.0%	1 974	4.0%	5 909	41.6%	(66.6%)
Planning and Development	-	-	-	139	-	139	-	5 117	102.3%	(97.3%)
Road Transport	49 629	-	-	1 834	3.7%	1 834	3.7%	555	8.9%	230.5%
Environmental Protection	-	-	-	-	-	-	-	238	-	(100.0%)
Trading Services	203 259	2 368	1.2%	5 527	2.7%	7 895	3.9%	12 040	25.3%	(54.1%)
Electricity	44 000	-	-	2 962	6.7%	2 962	6.7%	1 270	13.1%	133.3%
Water	63 375	-	-	-	-	-	-	-	-	-
Waste Water Management	89 123	2 368	2.7%	2 565	2.9%	4 933	5.5%	10 770	37.2%	(76.2%)
Waste Management	6 761	-	-	-	-	-	-	-	-	-
Other	-	-	-	7	-	7	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 433 658	620 033	25.5%	789 991	32.5%	1 410 024	57.9%	533 768	46.4%	48.0%
Property rates, penalties and collection charges	319 539	68 244	21.4%	84 355	26.4%	152 598	47.8%	71 444	41.4%	18.1%
Service charges	1 497 149	265 752	17.8%	270 178	18.0%	535 930	35.8%	266 703	33.5%	1.3%
Other revenue	64 362	149 593	232.4%	312 628	485.7%	462 221	718.2%	57 226	411.7%	446.3%
Government - operating	292 686	109 176	37.3%	71 331	24.4%	180 507	61.7%	69 562	69.7%	2.5%
Government - capital	185 593	-	-	17 368	9.4%	17 368	9.4%	44 375	46.7%	(60.9%)
Interest	74 329	27 267	36.7%	34 132	45.9%	61 399	82.6%	24 458	76.5%	39.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 229 994)	(616 350)	27.6%	(763 714)	34.2%	(1 380 064)	61.9%	(476 876)	67.2%	60.1%
Suppliers and employees	(2 121 346)	(608 043)	28.7%	(755 134)	35.6%	(1 363 177)	64.3%	(463 232)	70.6%	63.0%
Finance charges	(72 718)	(7 748)	10.7%	(5 967)	8.2%	(13 715)	18.9%	(10 240)	14.4%	(41.7%)
Transfers and grants	(35 929)	(559)	1.6%	(2 613)	7.3%	(3 172)	8.8%	(3 404)	22.8%	(23.2%)
Net Cash from/(used) Operating Activities	203 664	3 683	1.8%	26 278	12.9%	29 961	14.7%	56 892	(14.4%)	(53.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	3 695	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	3 695	-	(100.0%)
Payments	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(20 024)	25.0%	15.1%
Capital assets	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(20 024)	25.0%	15.1%
Net Cash from/(used) Investing Activities	(185 593)	(2 368)	1.3%	(23 049)	12.4%	(25 417)	13.7%	(16 329)	(27.3%)	41.2%
Cash Flow from Financing Activities										
Receipts	12 000	1 767	14.7%	(219)	(1.8%)	1 548	12.9%	2 299	172.1%	(109.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 000	1 767	14.7%	(219)	(1.8%)	1 548	12.9%	2 299	172.1%	(109.5%)
Payments	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(17 436)	94.8%	-	1.2%	(100.0%)
Repayment of borrowing	(18 394)	(10 979)	59.7%	(6 457)	35.1%	(17 436)	94.8%	-	1.2%	(100.0%)
Net Cash from/(used) Financing Activities	(6 394)	(9 212)	144.1%	(6 676)	104.4%	(15 888)	248.5%	2 299	(.7%)	(390.3%)
Net Increase/(Decrease) in cash held	11 678	(7 897)	(67.6%)	(3 447)	(29.5%)	(11 344)	(97.1%)	42 862	(674.5%)	(108.0%)
Cash/cash equivalents at the year begin:	(11 678)	(2 668)	22.9%	(10 565)	90.5%	(2 668)	22.9%	(68 472)	(14.2%)	(84.6%)
Cash/cash equivalents at the year end:	(0)	(10 565)	352 172 333.3%	(14 012)	467 079 033.3%	(14 012)	467 079 033.3%	(25 610)	44.9%	(45.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 571	1.7%	24 385	3.1%	22 361	2.8%	730 537	92.4%	790 854	34.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 722	7.0%	21 745	4.0%	21 665	4.0%	459 362	85.0%	540 494	23.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 503	5.8%	12 904	4.1%	11 490	3.6%	274 450	86.5%	317 346	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 319	1.8%	9 223	3.2%	8 566	3.0%	265 495	92.0%	288 603	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 410	1.3%	4 752	2.5%	4 376	2.3%	178 420	93.9%	189 958	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 178)	(.7%)	2 197	1.3%	2 169	1.3%	169 822	98.2%	173 010	7.5%	-	-	-	-
Total By Income Source	76 346	3.3%	75 207	3.3%	70 627	3.1%	2 078 086	90.3%	2 300 265	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 779)	(10.8%)	1 697	4.9%	1 694	4.8%	35 377	101.1%	34 990	1.5%	-	-	-	-
Commercial	37 645	14.7%	15 790	6.2%	14 492	5.7%	187 982	73.5%	255 909	11.1%	-	-	-	-
Households	43 289	2.5%	54 894	3.2%	51 670	3.0%	1 574 130	91.3%	1 723 984	74.9%	-	-	-	-
Other	(810)	(.3%)	2 826	1.0%	2 771	1.0%	280 596	98.3%	285 383	12.4%	-	-	-	-
Total By Customer Group	76 346	3.3%	75 207	3.3%	70 627	3.1%	2 078 086	90.3%	2 300 265	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	186	-	13 783	1.4%	131 742	13.1%	861 016	85.5%	1 006 727	83.8%
Bulk Water	1 581	1.4%	1 571	1.4%	2 199	1.9%	108 990	95.3%	114 341	9.5%
PAYE deductions	9 333	100.0%	-	-	-	-	-	-	9 333	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 092	100.0%	-	-	-	-	-	-	10 092	.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 090	1.8%	4 279	7.2%	54 314	91.0%	-	-	59 683	5.0%
Auditor-General	-	-	876	100.0%	-	-	-	-	876	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	22 282	1.9%	20 508	1.7%	188 255	15.7%	970 006	80.8%	1 201 051	100.0%

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorfling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 370 181	370 283	27.0%	335 587	24.5%	705 870	51.5%	331 966	51.1%	1.1%
Property rates	304 861	77 985	25.6%	78 240	25.7%	156 226	51.2%	77 148	51.1%	1.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	574 066	157 547	27.4%	133 440	23.2%	290 987	50.7%	127 095	50.7%	5.0%
Service charges - water revenue	83 158	19 002	22.9%	21 915	26.4%	40 917	49.2%	21 497	53.3%	1.9%
Service charges - sanitation revenue	56 123	14 145	25.2%	13 972	24.9%	28 117	50.1%	17 225	50.6%	(18.9%)
Service charges - refuse revenue	60 048	15 565	25.9%	15 513	25.8%	31 078	51.8%	19 912	50.9%	(22.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 488	4 426	25.3%	3 374	19.3%	7 800	44.6%	3 315	50.1%	1.8%
Interest earned - external investments	24 981	11 237	45.0%	9 428	37.7%	20 665	82.7%	10 559	65.4%	(10.7%)
Interest earned - outstanding debtors	2 315	778	33.6%	807	34.9%	1 585	68.5%	549	58.3%	47.1%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	4 695	1 306	27.8%	1 691	36.0%	2 997	63.8%	1 604	17.5%	5.4%
Licences and permits	9 276	2 191	23.6%	2 147	23.1%	4 338	46.8%	2 236	48.4%	(4.0%)
Agency services	15 909	3 539	22.2%	4 995	31.4%	8 534	53.6%	3 917	44.4%	27.5%
Transfers recognised - operational	140 560	58 669	41.7%	45 884	32.6%	104 553	74.4%	41 179	72.8%	11.4%
Other own revenue	76 550	3 893	5.1%	4 180	5.5%	8 073	10.5%	5 732	18.5%	(27.1%)
Gains on disposal of PPE	150	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 404 161	301 992	21.5%	311 419	22.2%	613 412	43.7%	299 117	43.0%	4.1%
Employee related costs	412 117	98 845	24.0%	100 431	24.4%	199 276	48.4%	89 348	46.0%	12.4%
Remuneration of councillors	21 076	4 560	21.6%	4 773	22.6%	9 333	44.3%	4 552	46.1%	4.9%
Debt impairment	9 974	2 493	25.0%	2 493	25.0%	4 987	50.0%	2 281	26.3%	9.3%
Depreciation and asset impairment	154 697	38 643	25.0%	38 706	25.0%	77 348	50.0%	39 275	50.0%	(1.4%)
Finance charges	35 747	-	-	3 767	10.5%	3 767	10.5%	116	.4%	3 139.9%
Bulk purchases	422 710	99 360	23.5%	92 007	21.8%	191 367	45.3%	83 030	46.0%	10.8%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	46 191	8 245	17.8%	8 927	19.3%	17 172	37.2%	9 459	40.7%	(5.6%)
Transfers and grants	1 760	2 144	121.8%	4 462	253.5%	6 606	375.3%	18 872	53.2%	(76.4%)
Other expenditure	299 885	47 703	15.9%	55 853	18.6%	103 556	34.5%	52 184	35.2%	7.0%
Loss on disposal of PPE	5	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 980)	68 291		24 167		92 458		32 850		
Transfers recognised - capital	76 718	363	.5%	16 823	21.9%	17 186	22.4%	20 621	20.4%	(18.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 738	68 654		40 990		109 645		53 471		
Taxation	-	-	-	-	-	-	-	-	-	-

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 426 866	387 690	27.2%	346 942	24.3%	734 632	51.5%	590 964	70.0%	(41.3%)
Property rates, penalties and collection charges	304 861	77 985	25.6%	57 127	18.7%	135 112	44.3%	77 148	51.1%	(26.0%)
Service charges	773 395	206 259	26.7%	216 494	28.0%	422 753	54.7%	185 728	51.0%	16.6%
Other revenue	124 068	15 353	12.4%	16 388	13.2%	31 741	25.6%	251 053	219.9%	(93.5%)
Government - operating	140 560	58 540	41.6%	45 884	32.6%	104 424	74.3%	41 179	72.8%	11.4%
Government - capital	56 685	17 537	30.9%	814	1.4%	18 352	32.4%	24 749	43.4%	(96.7%)
Interest	27 296	12 015	44.0%	10 235	37.5%	22 250	81.5%	11 107	64.8%	(7.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 239 490)	(348 211)	28.1%	(273 916)	22.1%	(622 127)	50.2%	(440 258)	68.2%	(37.8%)
Suppliers and employees	(1 201 984)	(346 067)	28.8%	(265 687)	22.1%	(611 754)	50.9%	(421 270)	71.0%	(36.9%)
Finance charges	(35 747)	-	-	(3 767)	10.5%	(3 767)	10.5%	(116)	.4%	3 139.9%
Transfers and grants	(1 760)	(2 144)	121.8%	(4 462)	253.5%	(6 606)	375.3%	(18 872)	53.2%	(76.4%)
Net Cash from/(used) Operating Activities	187 375	39 479	21.1%	73 026	39.0%	112 505	60.0%	150 706	81.5%	(51.5%)
Cash Flow from Investing Activities										
Receipts	(143 850)	302 000	(209.9%)	(262 904)	182.8%	39 096	(27.2%)	(72 000)	-	265.1%
Proceeds on disposal of PPE	150	-	-	96	63.8%	96	63.8%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(144 000)	302 000	(209.7%)	(263 000)	182.6%	39 000	(27.1%)	(72 000)	-	265.3%
Payments	(257 175)	(17 418)	6.8%	(41 974)	16.3%	(59 392)	23.1%	(47 735)	29.8%	(12.1%)
Capital assets	(257 175)	(17 418)	6.8%	(41 974)	16.3%	(59 392)	23.1%	(47 735)	29.8%	(12.1%)
Net Cash from/(used) Investing Activities	(401 025)	284 582	(71.0%)	(304 879)	76.0%	(20 296)	5.1%	(119 735)	24.3%	154.6%
Cash Flow from Financing Activities										
Receipts	229 928	403	.2%	2 300	1.0%	2 703	1.2%	(20 253)	(19.3%)	(111.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	224 162	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	403	7.0%	2 300	39.9%	2 703	46.9%	(20 253)	(346.8%)	(111.4%)
Payments	(16 770)	-	-	(5 024)	30.0%	(5 024)	30.0%	(4 524)	41.4%	11.1%
Repayment of borrowing	(16 770)	-	-	(5 024)	30.0%	(5 024)	30.0%	(4 524)	41.4%	11.1%
Net Cash from/(used) Financing Activities	213 158	403	.2%	(2 724)	(1.3%)	(2 321)	(1.1%)	(24 777)	(31.0%)	(89.0%)
Net Increase/(Decrease) in cash held	(492)	324 465	(66 006.2%)	(234 577)	47 720.3%	89 887	(18 285.9%)	6 193	(980.8%)	(3 887.5%)
Cash/cash equivalents at the year begin:	61 719	80 631	130.6%	405 095	656.4%	80 631	130.6%	155 712	125.8%	160.2%
Cash/cash equivalents at the year end:	61 227	405 095	661.6%	170 518	278.5%	170 518	278.5%	161 905	224.3%	5.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 378	61.7%	481	4.0%	335	2.8%	3 757	31.4%	11 952	12.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 953	87.4%	713	3.3%	366	1.7%	1 660	7.7%	21 691	21.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 980	48.3%	2 020	6.5%	1 313	4.2%	12 697	40.9%	31 011	31.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 113	53.7%	373	6.4%	210	3.6%	2 097	36.2%	5 793	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 217	58.0%	400	7.2%	197	3.5%	1 728	31.2%	5 542	5.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	188	6.9%	181	6.6%	58	2.1%	2 312	84.4%	2 739	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(.1%)	218	7.4%	193	6.5%	2 550	86.2%	2 958	3.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 491)	(14.2%)	3 012	17.2%	677	3.9%	16 345	93.2%	17 543	17.7%	-	-	-	-
Total By Income Source	45 335	45.7%	7 397	7.5%	3 349	3.4%	43 148	43.5%	99 229	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 820)	2 344.5%	693	(337.2%)	507	(246.4%)	3 414	(1 660.9%)	(206)	(.2%)	-	-	-	-
Commercial	32 089	63.0%	2 236	4.4%	1 047	2.1%	15 536	30.5%	50 909	51.3%	-	-	-	-
Households	18 330	47.8%	2 757	7.2%	1 480	3.9%	15 790	41.2%	38 357	38.7%	-	-	-	-
Other	(264)	(2.6%)	1 712	16.8%	315	3.1%	8 407	82.7%	10 169	10.2%	-	-	-	-
Total By Customer Group	45 335	45.7%	7 397	7.5%	3 349	3.4%	43 148	43.5%	99 229	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 724	100.0%	-	-	-	-	-	-	32 724	35.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 632	100.0%	-	-	-	-	-	-	5 632	6.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 479	100.0%	-	-	-	-	-	-	5 479	5.9%
Loan repayments	5 024	100.0%	-	-	-	-	-	-	5 024	5.5%
Trade Creditors	41 502	100.0%	-	-	-	-	-	-	41 502	45.1%
Auditor-General	1 542	100.0%	-	-	-	-	-	-	1 542	1.7%
Other	197	100.0%	-	-	-	-	-	-	197	.2%
Total	92 101	100.0%	-	-	-	-	-	-	92 101	100.0%

Contact Details

Municipal Manager	Mr S M Mnguni	013 249 7263
Financial Manager	Ms Elmari Wassermann	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 625 428	645 252	24.6%	303 926	11.6%	949 178	36.2%	-	-	(100.0%)
Property rates	427 805	115 480	27.0%	57 739	13.5%	173 218	40.5%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	933 229	199 046	21.3%	128 857	13.8%	327 903	35.1%	-	-	(100.0%)
Service charges - water revenue	91 244	18 396	20.2%	14 500	15.9%	32 896	36.1%	-	-	(100.0%)
Service charges - sanitation revenue	20 565	5 040	24.5%	5 214	25.4%	10 255	49.9%	-	-	(100.0%)
Service charges - refuse revenue	100 348	23 907	23.8%	15 194	15.1%	39 102	39.0%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	28 855	3 558	12.3%	(518)	(1.8%)	3 039	10.5%	-	-	(100.0%)
Interest earned - external investments	9 735	410	4.2%	154	1.6%	564	5.8%	-	-	(100.0%)
Interest earned - outstanding debtors	13 690	7 147	52.2%	1 484	10.8%	8 631	63.0%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	32 740	1 016	3.1%	559	1.7%	1 575	4.8%	-	-	(100.0%)
Licences and permits	4 734	0	-	1	-	2	-	-	-	(100.0%)
Agency services	172 797	38 030	22.0%	13 846	8.0%	51 876	30.0%	-	-	(100.0%)
Transfers recognised - operational	707 415	222 917	31.5%	66 677	9.4%	289 594	40.9%	-	-	(100.0%)
Other own revenue	82 271	10 304	12.5%	219	.3%	10 524	12.8%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 675 595	537 906	20.1%	466 915	17.5%	1 004 821	37.6%	-	-	(100.0%)
Employee related costs	664 987	173 141	26.0%	105 125	15.8%	278 266	41.8%	-	-	(100.0%)
Remuneration of councillors	38 920	8 673	22.3%	5 295	13.6%	13 968	35.9%	-	-	(100.0%)
Debt impairment	96 169	15 023	15.6%	18 788	19.5%	33 811	35.2%	-	-	(100.0%)
Depreciation and asset impairment	257 872	55 724	21.6%	44 014	17.1%	99 738	38.7%	-	-	(100.0%)
Finance charges	47 393	10 067	21.2%	715	1.5%	10 783	22.8%	-	-	(100.0%)
Bulk purchases	640 974	114 721	17.9%	44 595	7.0%	159 316	24.9%	-	-	(100.0%)
Other Materials	50 982	6 521	12.8%	8 012	15.7%	14 533	28.5%	-	-	(100.0%)
Contracted services	406 903	84 943	20.9%	108 852	26.8%	193 794	47.6%	-	-	(100.0%)
Transfers and grants	188 453	3 156	1.7%	7 723	4.1%	10 878	5.8%	-	-	(100.0%)
Other expenditure	282 941	65 938	23.3%	123 796	43.8%	189 734	67.1%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(50 167)	107 346		(162 989)		(55 643)		-	-	
Transfers recognised - capital	581 285	8 194	1.4%	42 940	7.4%	51 134	8.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	531 118	115 540		(120 049)		(4 509)		-	-	
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	531 118	115 540		(120 049)		(4 509)		-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	531 118	115 540		(120 049)		(4 509)		-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	531 118	115 540		(120 049)		(4 509)		-	-	

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	751 719	75 546	10.0%	214 503	28.5%	290 049	38.6%	-	-	(100.0%)
National Government	605 106	66 002	10.9%	173 808	28.7%	239 810	39.6%	-	-	(100.0%)
Provincial Government	-	-	-	5 656	-	5 656	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	605 106	66 002	10.9%	179 464	29.7%	245 466	40.6%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	136 190	9 544	7.0%	34 841	25.6%	44 385	32.6%	-	-	(100.0%)
Public contributions and donations	10 423	-	-	198	1.9%	198	1.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	751 719	75 546	10.0%	214 503	28.5%	290 049	38.6%	-	-	(100.0%)
Governance and Administration	29 411	271	.9%	10 515	35.8%	10 786	36.7%	-	-	(100.0%)
Executive & Council	9 468	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 974	-	-	4 910	41.0%	4 910	41.0%	-	-	(100.0%)
Corporate Services	7 969	271	3.4%	5 605	70.3%	5 877	73.7%	-	-	(100.0%)
Community and Social Safety	31 107	2 781	8.9%	9 687	31.1%	12 468	40.1%	-	-	(100.0%)
Community & Social Services	9 091	-	-	7 773	85.5%	7 773	85.5%	-	-	(100.0%)
Sport And Recreation	10 026	239	2.4%	1 166	11.6%	1 405	14.0%	-	-	(100.0%)
Public Safety	9 990	2 542	25.4%	749	7.5%	3 290	32.9%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	348 437	52 638	15.1%	120 153	34.5%	172 791	49.6%	-	-	(100.0%)
Planning and Development	14 689	12 379	84.3%	31 385	213.7%	43 764	297.9%	-	-	(100.0%)
Road Transport	333 748	40 259	12.1%	88 768	26.6%	129 027	38.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	342 505	19 856	5.8%	73 500	21.5%	93 356	27.3%	-	-	(100.0%)
Electricity	33 593	7 220	21.5%	20 969	62.4%	28 188	83.9%	-	-	(100.0%)
Water	259 388	11 504	4.4%	46 487	17.9%	57 991	22.4%	-	-	(100.0%)
Waste Water Management	41 875	757	1.8%	5 632	13.5%	6 389	15.3%	-	-	(100.0%)
Waste Management	7 650	376	4.9%	413	5.4%	789	10.3%	-	-	(100.0%)
Other	260	-	-	647	249.0%	647	249.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 128 629	534 686	17.1%	785 685	25.1%	1 320 371	42.2%	-	-	(100.0%)
Property rates, penalties and collection charges	407 975	206 862	50.7%	283 041	69.4%	489 904	120.1%	-	-	(100.0%)
Service charges	1 099 952	12 641	1.1%	21 005	1.9%	33 646	3.1%	-	-	(100.0%)
Other revenue	307 690	24 348	7.9%	85 178	27.7%	109 526	35.6%	-	-	(100.0%)
Government - operating	707 415	143 677	20.3%	145 399	20.6%	289 076	40.9%	-	-	(100.0%)
Government - capital	582 171	147 089	25.3%	250 942	43.1%	398 031	68.4%	-	-	(100.0%)
Interest	23 425	69	.3%	120	.5%	189	.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 303 871)	(431 288)	18.7%	(567 704)	24.6%	(998 993)	43.4%	-	-	(100.0%)
Suppliers and employees	(2 084 708)	(430 703)	20.7%	(564 623)	27.1%	(995 326)	47.7%	-	-	(100.0%)
Finance charges	(30 710)	(555)	1.8%	(1 399)	4.6%	(1 954)	6.4%	-	-	(100.0%)
Transfers and grants	(188 453)	(31)	-	(1 682)	9%	(1 713)	9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	824 758	103 398	12.5%	217 981	26.4%	321 378	39.0%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	126 936	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	126 936	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(727 898)	(53 864)	7.4%	(198 387)	27.3%	(252 251)	34.7%	-	-	(100.0%)
Capital assets	(727 898)	(53 864)	7.4%	(198 387)	27.3%	(252 251)	34.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(600 962)	(53 864)	9.0%	(198 387)	33.0%	(252 251)	42.0%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)
Repayment of borrowing	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(22 361)	(2 222)	9.9%	(2 014)	9.0%	(4 236)	18.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	201 435	47 311	23.5%	17 580	8.7%	64 891	32.2%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	172 832	19 725	11.4%	67 036	38.8%	19 725	11.4%	-	-	(100.0%)
Cash/cash equivalents at the year end:	374 267	67 036	17.9%	84 616	22.6%	84 616	22.6%	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 997	11.5%	34	.1%	4 754	7.8%	49 089	80.6%	60 873	12.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 909	56.5%	441	.4%	15 942	15.6%	28 177	27.5%	102 469	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 561	17.1%	58	-	9 650	6.4%	114 641	76.5%	149 909	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 128	10.5%	3	-	1 514	7.5%	16 641	82.0%	20 286	4.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 635	11.1%	29	-	3 557	5.9%	49 663	82.9%	59 884	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	342	5.3%	0	-	295	4.6%	5 761	90.0%	6 399	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 429	5.9%	3	-	792	1.9%	37 678	92.1%	40 903	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 359	4.0%	222	.6%	1 741	5.1%	30 817	90.3%	34 139	7.2%	-	-	-	-
Total By Income Source	103 360	21.8%	789	.2%	38 245	8.1%	332 467	70.0%	474 862	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 772	14.9%	73	.1%	6 734	10.3%	48 935	74.7%	65 513	13.8%	-	-	-	-
Commercial	28 649	35.4%	220	.3%	7 984	9.9%	44 158	54.5%	81 011	17.1%	-	-	-	-
Households	63 767	19.8%	494	.2%	23 243	7.2%	235 275	72.9%	322 778	68.0%	-	-	-	-
Other	1 172	21.1%	2	-	285	5.1%	4 100	73.7%	5 559	1.2%	-	-	-	-
Total By Customer Group	103 360	21.8%	789	.2%	38 245	8.1%	332 467	70.0%	474 862	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	55 512	77.3%	-	-	-	-	16 320	22.7%	71 832	23.2%
Bulk Water	15	-	1 063	1.9%	2 773	5.0%	52 157	93.1%	56 008	18.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	23 285	100.0%	-	-	-	-	-	-	23 285	7.5%
Trade Creditors	6 855	64.1%	2 407	22.5%	1 298	12.1%	131	1.2%	10 691	3.5%
Auditor-General	2	.2%	-	-	827	99.8%	-	-	829	.3%
Other	19 952	13.6%	16 985	11.6%	17 304	11.8%	92 567	63.1%	146 808	47.4%
Total	105 621	34.1%	20 455	6.6%	22 203	7.2%	161 175	52.1%	309 453	100.0%

Contact Details

Municipal Manager	Mr Noko Seanego	013 759 2041
Financial Manager	Mr Oupa Mokoena	013 759 9060

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 899 552	604 132	31.8%	439 209	23.1%	1 043 342	54.9%	389 597	57.3%	12.7%
Property rates	486 708	235 967	48.5%	78 129	16.1%	314 096	64.5%	71 886	75.2%	8.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	700 551	174 577	24.9%	139 830	20.0%	314 406	44.9%	137 832	48.7%	1.4%
Service charges - water revenue	255 104	52 959	20.8%	85 841	33.6%	138 800	54.4%	56 921	45.5%	50.8%
Service charges - sanitation revenue	75 450	18 816	24.9%	18 871	25.0%	37 687	49.9%	17 953	49.5%	5.1%
Service charges - refuse revenue	56 783	14 116	24.9%	14 136	24.9%	28 252	49.8%	13 492	53.5%	4.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 690	2 530	23.7%	2 536	23.7%	5 066	47.4%	2 478	25.5%	2.3%
Interest earned - external investments	19 000	522	2.7%	1 931	10.2%	2 453	12.9%	2 005	23.9%	(3.7%)
Interest earned - outstanding debtors	70 000	28 843	41.2%	39 429	56.3%	68 272	97.5%	26 062	95.4%	51.3%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	16 880	1 237	7.3%	1 013	6.0%	2 250	13.3%	3 484	56.6%	(70.9%)
Licences and permits	3 270	691	21.1%	595	18.2%	1 287	39.3%	627	44.4%	(5.0%)
Agency services	6 280	-	-	2 844	45.3%	2 844	45.3%	-	-	(100.0%)
Transfers recognised - operational	165 897	64 374	38.8%	48 802	29.4%	113 177	68.2%	51 524	66.8%	(5.3%)
Other own revenue	32 939	9 501	28.8%	4 962	15.1%	14 463	43.9%	5 334	47.5%	(7.0%)
Gains on disposal of PPE	-	-	-	290	-	290	-	-	-	(100.0%)
Operating Expenditure	1 891 344	536 031	28.3%	373 660	19.8%	909 691	48.1%	370 165	48.6%	.9%
Employee related costs	644 340	146 079	22.7%	153 907	23.9%	299 986	46.6%	145 275	48.1%	5.9%
Remuneration of councillors	23 312	4 873	20.9%	5 233	22.4%	10 106	43.4%	4 958	46.6%	5.5%
Debt impairment	190 500	190 500	100.0%	-	-	190 500	100.0%	16 000	100.0%	(100.0%)
Depreciation and asset impairment	55 650	-	-	-	-	-	-	-	-	-
Finance charges	27 757	-	-	14 115	50.9%	14 115	50.9%	14 757	49.5%	(4.4%)
Bulk purchases	506 500	116 169	22.9%	104 489	20.6%	220 658	43.6%	115 884	45.8%	(9.8%)
Other Materials	140 908	19 418	13.8%	33 481	23.8%	52 899	37.5%	25 926	52.4%	29.1%
Contracted services	34 363	5 808	16.9%	9 007	26.2%	14 815	43.1%	5 856	-	53.8%
Transfers and grants	61 510	10 020	16.3%	10 904	17.7%	20 924	34.0%	1 796	42.3%	507.0%
Other expenditure	206 503	43 164	20.9%	42 524	20.6%	85 687	41.5%	39 711	30.5%	7.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 208	68 101		65 549		133 651		19 433		
Transfers recognised - capital	81 564	167	.2%	36	-	203	.2%	875	1.4%	(95.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 772	68 268		65 585		133 854		20 307		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	89 772	68 268		65 585		133 854		20 307		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 772	68 268		65 585		133 854		20 307		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 772	68 268		65 585		133 854		20 307		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 764 321	381 889	21.6%	460 624	26.1%	842 514	47.8%	412 886	47.0%	11.6%
Property rates, penalties and collection charges	447 772	63 277	14.1%	131 079	29.3%	194 356	43.4%	100 518	41.8%	30.4%
Service charges	970 969	185 192	19.1%	192 873	19.9%	378 065	38.9%	191 068	41.3%	9%
Other revenue	61 619	13 959	22.7%	11 951	19.4%	25 909	42.0%	11 922	42.1%	2%
Government - operating	165 897	67 115	40.5%	51 310	30.9%	118 425	71.4%	53 019	71.3%	(3.2%)
Government - capital	81 564	22 982	28.2%	32 051	39.3%	55 033	67.5%	28 292	50.8%	13.3%
Interest	36 500	29 365	80.5%	41 360	113.3%	70 725	193.8%	28 068	167.4%	47.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 590 193)	(382 617)	24.1%	(487 389)	30.6%	(870 006)	54.7%	(313 877)	44.4%	55.3%
Suppliers and employees	(1 555 926)	(377 834)	24.3%	(470 048)	30.2%	(847 882)	54.5%	(298 670)	44.2%	57.4%
Finance charges	(27 757)	-	-	(14 115)	50.9%	(14 115)	50.9%	(14 757)	49.5%	(4.4%)
Transfers and grants	(6 510)	(4 784)	73.5%	(3 225)	49.5%	(8 008)	123.0%	(449)	72.9%	618.0%
Net Cash from/(used) Operating Activities	174 128	(728)	(.4%)	(26 764)	(15.4%)	(27 492)	(15.8%)	99 009	75.3%	(127.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(125 204)	(16 452)	13.1%	(27 606)	22.0%	(44 058)	35.2%	(37 167)	51.8%	(25.7%)
Capital assets	(125 204)	(16 452)	13.1%	(27 606)	22.0%	(44 058)	35.2%	(37 167)	51.8%	(25.7%)
Net Cash from/(used) Investing Activities	(125 204)	(16 452)	13.1%	(27 606)	22.0%	(44 058)	35.2%	(37 167)	51.8%	(25.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(8 246)	-	-	(3 881)	47.1%	(3 881)	47.1%	(5 802)	53.3%	(33.1%)
Repayment of borrowing	(8 246)	-	-	(3 881)	47.1%	(3 881)	47.1%	(5 802)	53.3%	(33.1%)
Net Cash from/(used) Financing Activities	(8 246)	-	-	(3 881)	47.1%	(3 881)	47.1%	(5 802)	53.3%	(33.1%)
Net Increase/(Decrease) in cash held	40 678	(17 180)	(42.2%)	(58 251)	(143.2%)	(75 431)	(185.4%)	56 040	364.6%	(203.9%)
Cash/cash equivalents at the year begin:	223 360	259 276	116.1%	242 096	108.4%	259 276	116.1%	255 486	128.4%	(5.2%)
Cash/cash equivalents at the year end:	264 037	242 096	91.7%	183 845	69.6%	183 845	69.6%	311 526	138.8%	(41.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	40 190	10.0%	17 346	4.3%	14 054	3.5%	328 701	82.1%	400 291	21.8%	-	-	108 220	27.0%
Trade and Other Receivables from Exchange Transactions - Electricity	37 189	21.1%	11 714	6.7%	7 431	4.2%	119 569	68.0%	175 903	9.6%	-	-	53 516	30.0%
Receivables from Non-exchange Transactions - Property Rates	23 694	4.1%	11 491	2.0%	7 868	1.4%	530 960	92.5%	574 014	31.2%	-	-	191 424	33.0%
Receivables from Exchange Transactions - Waste Water Management	5 025	4.7%	3 272	3.1%	2 905	2.7%	94 967	89.4%	106 169	5.8%	-	-	29 946	28.0%
Receivables from Exchange Transactions - Waste Management	3 972	4.7%	2 490	2.9%	2 176	2.6%	76 060	89.8%	84 699	4.6%	-	-	24 168	28.0%
Receivables from Exchange Transactions - Property Rental Debtors	520	1.5%	477	1.4%	471	1.4%	32 853	95.7%	34 322	1.9%	-	-	11 020	32.0%
Interest on Arrear Debtor Accounts	9 529	2.9%	9 698	2.9%	16 015	4.8%	298 347	89.4%	333 590	18.1%	-	-	85 413	25.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 483	2.7%	2 785	2.1%	1 099	.8%	122 940	94.3%	130 308	7.1%	-	-	57 897	44.0%
Total By Income Source	123 603	6.7%	59 273	3.2%	52 020	2.8%	1 604 397	87.2%	1 839 294	100.0%	-	-	561 605	30.0%
Debtors Age Analysis By Customer Group														
Organs of State	15 734	2.7%	13 386	2.3%	10 679	1.9%	537 181	93.1%	576 980	31.4%	-	-	192 468	33.0%
Commercial	56 485	20.8%	11 913	4.4%	9 962	3.7%	192 787	71.1%	271 148	14.7%	-	-	76 160	28.0%
Households	49 486	5.1%	32 421	3.3%	30 703	3.2%	859 478	88.4%	972 088	52.9%	-	-	270 968	27.0%
Other	1 897	9.9%	1 553	8.1%	676	3.5%	14 952	78.4%	19 078	1.0%	-	-	22 009	115.0%
Total By Customer Group	123 603	6.7%	59 273	3.2%	52 020	2.8%	1 604 397	87.2%	1 839 294	100.0%	-	-	561 605	30.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	34 567	100.0%	-	-	-	-	-	-	34 567	36.2%
Bulk Water	-	-	10 878	100.0%	-	-	-	-	10 878	11.4%
PAYE deductions	7 640	100.0%	-	-	-	-	-	-	7 640	8.0%
VAT (output less input)	903	100.0%	-	-	-	-	-	-	903	9%
Pensions / Retirement	6 156	100.0%	-	-	-	-	-	-	6 156	6.5%
Loan repayments	17 996	100.0%	-	-	-	-	-	-	17 996	18.9%
Trade Creditors	16 982	100.0%	-	-	-	-	-	-	16 982	17.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	71	22.8%	242	77.2%	-	-	-	-	313	.3%
Total	84 316	88.3%	11 120	11.7%	-	-	-	-	95 436	100.0%

Contact Details

Municipal Manager	Mr G Akharwaray	053 830 6100
Financial Manager	Ms Zuziwe Lydia Mahloko	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Particulars	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 594 000	491 741	30.8%	224 009	14.1%	715 749	44.9%	238 849	44.3%	(6.2%)
Property rates	294 576	76 960	26.1%	69 916	23.7%	146 876	49.9%	73 202	42.9%	(4.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	445 000	104 147	23.4%	101 165	22.7%	205 313	46.1%	100 720	46.1%	-4%
Service charges - water revenue	147 500	54 010	36.6%	17 323	11.7%	71 332	48.4%	32 445	46.9%	(46.6%)
Service charges - sanitation revenue	35 000	14 173	40.5%	3 208	9.2%	17 381	49.7%	8 016	50.4%	(60.0%)
Service charges - refuse revenue	30 000	7 780	25.9%	7 202	24.0%	14 981	49.9%	6 649	48.6%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 755	351	20.0%	308	17.6%	659	37.5%	293	74.4%	5.1%
Interest earned - external investments	7 600	793	10.4%	1 444	19.0%	2 237	29.4%	1 263	70.5%	14.3%
Interest earned - outstanding debtors	70 000	19 050	27.2%	20 536	29.3%	39 586	56.6%	12 209	58.7%	68.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	530	10	1.9%	(105)	(19.8%)	(95)	(17.9%)	171	39.9%	(161.2%)
Licences and permits	3 400	-	-	-	-	-	-	871	19.5%	(100.0%)
Agency services	6 000	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	515 319	210 895	40.9%	-	-	210 895	40.9%	-	40.9%	-
Other own revenue	37 320	3 572	9.6%	3 012	8.1%	6 583	17.6%	3 009	44.0%	.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 582 851	341 819	21.6%	318 944	20.1%	660 763	41.7%	356 569	38.9%	(10.6%)
Employee related costs	370 680	92 631	25.0%	96 075	25.9%	188 706	50.9%	87 304	50.4%	10.0%
Remuneration of councillors	29 000	5 896	20.3%	6 520	22.5%	12 416	42.8%	5 641	42.9%	15.6%
Debt impairment	201 000	(4 743)	(2.4%)	-	-	(4 743)	(2.4%)	-	-	-
Depreciation and asset impairment	87 370	-	-	30	-	30	-	-	-	(100.0%)
Finance charges	10 000	27 492	274.9%	9 264	92.6%	36 756	367.6%	8 193	325.1%	13.1%
Bulk purchases	515 000	123 478	24.0%	90 505	17.6%	213 984	41.6%	157 991	41.6%	(42.7%)
Other Materials	80 943	18 140	22.4%	33 397	41.3%	51 537	63.7%	29 500	35.7%	13.2%
Contracted services	146 250	51 785	35.4%	54 442	37.2%	106 227	72.6%	27 670	56.9%	96.8%
Transfers and grants	25 000	1 480	5.9%	1 280	5.1%	2 760	11.0%	4 111	20.3%	(68.9%)
Other expenditure	117 608	25 660	21.8%	27 430	23.3%	53 091	45.1%	36 158	60.8%	(24.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 149	149 921		(94 935)		54 986		(117 719)		
Transfers recognised - capital	255 211	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	266 360	149 921		(94 935)		54 986		(117 719)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	266 360	149 921		(94 935)		54 986		(117 719)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 647 922	559 097	33.9%	477 097	29.0%	1 036 195	62.9%	394 008	58.7%	21.1%
Property rates, penalties and collection charges	233 599	36 875	15.8%	33 327	14.3%	70 202	30.1%	39 280	32.7%	(15.2%)
Service charges	537 522	142 908	26.6%	135 815	25.3%	278 723	51.9%	164 938	59.8%	(17.7%)
Other revenue	28 671	75 394	263.0%	26 065	90.9%	101 459	353.9%	22 859	313.2%	14.0%
Government - operating	515 319	212 906	41.3%	166 310	32.3%	379 216	73.6%	139 918	72.1%	18.9%
Government - capital	255 211	88 250	34.6%	112 623	44.1%	200 873	78.7%	24 127	43.3%	366.8%
Interest	77 600	2 764	3.6%	2 958	3.8%	5 721	7.4%	2 885	11.4%	2.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 319 481)	(541 298)	41.0%	(354 912)	26.9%	(896 210)	67.9%	(406 579)	67.0%	(12.7%)
Suppliers and employees	(1 309 481)	(512 326)	39.1%	(353 632)	27.0%	(865 958)	66.1%	(394 274)	66.2%	(10.3%)
Finance charges	(10 000)	(27 492)	274.9%	-	-	(27 492)	274.9%	(8 193)	325.1%	(100.0%)
Transfers and grants	-	(1 480)	-	(1 280)	-	(2 760)	-	(4 111)	20.3%	(68.9%)
Net Cash from/(used) Operating Activities	328 441	17 799	5.4%	122 185	37.2%	139 985	42.6%	(12 571)	29.8%	(1 072.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(123 107)	48.2%	(49 565)	21.4%	83.0%
Capital assets	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(123 107)	48.2%	(49 565)	21.4%	83.0%
Net Cash from/(used) Investing Activities	(255 211)	(32 413)	12.7%	(90 695)	35.5%	(123 107)	48.2%	(49 565)	27.0%	83.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	73 230	(14 613)	(20.0%)	31 491	43.0%	16 877	23.0%	(62 136)	32.2%	(150.7%)
Cash/cash equivalents at the year begin:	17 136	77 959	454.9%	63 346	369.7%	77 959	454.9%	128 819	25.8%	(50.8%)
Cash/cash equivalents at the year end:	90 367	63 346	70.1%	94 837	104.9%	94 837	104.9%	66 683	29.7%	42.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 100	4.1%	12 752	4.0%	11 463	3.6%	284 223	88.4%	321 538	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 168	15.4%	28 459	13.3%	14 310	6.7%	138 756	64.6%	214 694	15.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 453	4.6%	18 999	3.7%	15 392	3.0%	450 889	88.6%	508 734	35.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 400	3.5%	3 224	3.3%	2 862	2.9%	87 994	90.3%	97 479	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 495	2.8%	2 249	2.5%	1 677	1.9%	82 351	92.8%	88 771	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 114	4.9%	8 702	4.6%	7 537	4.0%	161 925	86.5%	187 277	13.2%	-	-	-	-
Total By Income Source	84 730	6.0%	74 384	5.2%	53 242	3.8%	1 206 138	85.0%	1 418 494	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 128	4.9%	4 714	5.6%	4 296	5.1%	71 391	84.5%	84 529	6.0%	-	-	-	-
Commercial	37 243	12.6%	30 410	10.2%	17 679	6.0%	211 374	71.2%	296 706	20.9%	-	-	-	-
Households	40 735	3.8%	37 709	3.5%	29 795	2.8%	969 174	90.0%	1 077 413	76.0%	-	-	-	-
Other	2 624	(6.5%)	1 552	(3.9%)	1 472	(3.7%)	(45 802)	114.1%	(40 154)	(2.8%)	-	-	-	-
Total By Customer Group	84 730	6.0%	74 384	5.2%	53 242	3.8%	1 206 138	85.0%	1 418 494	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	29 375	37.1%	48 107	60.7%	1 744	2.2%	-	-	79 225	40.2%
Bulk Water	15 176	15.0%	15 916	15.7%	4 327	4.3%	65 782	65.0%	101 202	51.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 627	58.4%	6 853	41.6%	-	-	-	-	16 480	8.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	54 178	27.5%	70 876	36.0%	6 071	3.1%	65 782	33.4%	196 907	100.0%

Contact Details

Municipal Manager	Mr ME Manaka (Acting)	012 318 9500
Financial Manager	Mr Siza Rikhotso (Acting)	012 318 9224

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 056 902	960 615	23.7%	954 614	23.5%	1 915 229	47.2%	725 180	46.7%	31.6%
Property rates	300 115	74 117	24.7%	74 314	24.8%	148 431	49.5%	69 500	48.9%	6.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 072 510	561 338	27.1%	557 547	26.9%	1 118 885	54.0%	421 731	49.7%	32.2%
Service charges - water revenue	484 254	85 605	17.7%	86 297	17.8%	171 902	35.5%	97 926	46.6%	(11.9%)
Service charges - sanitation revenue	250 835	49 728	19.8%	68 286	27.2%	118 014	47.0%	54 715	52.9%	24.8%
Service charges - refuse revenue	113 160	28 865	25.5%	25 383	22.4%	54 248	47.9%	27 191	52.8%	(6.6%)
Service charges - other	295	2	.7%	129	43.6%	131	44.4%	12	7.2%	1 001.1%
Rental of facilities and equipment	8 884	2 839	31.9%	2 348	26.4%	5 187	58.4%	2 340	63.4%	.4%
Interest earned - external investments	35 241	2 987	8.5%	1 941	5.5%	4 928	14.0%	5 149	46.3%	(62.3%)
Interest earned - outstanding debtors	139 244	46 501	33.4%	48 567	34.9%	95 068	68.3%	24 782	44.4%	96.0%
Dividends received	-	1	-	-	-	1	-	-	-	-
Fines	9 062	554	6.1%	385	4.3%	940	10.4%	1 037	21.6%	(62.8%)
Licences and permits	10 856	2 309	21.3%	2 682	24.7%	4 991	46.0%	2 626	53.3%	2.1%
Agency services	19 277	6 935	36.0%	1 023	5.3%	7 958	41.3%	588	47.4%	73.9%
Transfers recognised - operational	583 768	95 979	16.4%	80 217	13.7%	176 196	30.2%	5 292	32.4%	1 416.0%
Other own revenue	24 400	2 721	11.2%	4 836	19.8%	7 557	31.0%	10 603	64.6%	(54.4%)
Gains on disposal of PPE	5 000	132	2.6%	660	13.2%	792	15.8%	1 691	-	(61.0%)
Operating Expenditure	3 886 035	840 589	21.6%	755 158	19.4%	1 595 747	41.1%	862 959	52.4%	(12.5%)
Employee related costs	577 889	142 701	24.7%	138 582	24.0%	281 283	48.7%	141 453	53.5%	(2.0%)
Remuneration of councillors	30 722	7 111	23.1%	8 187	26.6%	15 298	49.8%	6 487	47.3%	26.2%
Debt impairment	386 643	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	415 968	5 793	1.4%	3 104	.7%	8 897	2.1%	18 599	17.9%	(83.3%)
Finance charges	52 721	7 704	14.6%	24 757	47.0%	32 461	61.6%	32 910	77.0%	(24.8%)
Bulk purchases	1 769 272	602 773	34.1%	459 028	25.9%	1 061 801	60.0%	549 915	74.4%	(16.5%)
Other Materials	131 712	7 469	5.7%	32 134	24.4%	39 603	30.1%	37 120	59.0%	(13.4%)
Contracted services	208 411	22 115	10.6%	43 300	20.8%	65 415	31.4%	36 546	22.4%	18.5%
Transfers and grants	24 779	924	3.7%	-	-	924	3.7%	-	-	-
Other expenditure	287 917	43 997	15.3%	46 067	16.0%	90 064	31.3%	39 928	49.7%	15.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	170 867	120 026		199 456		319 483		(137 779)		
Transfers recognised - capital	398 874	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	569 741	120 026		199 456		319 483		(137 779)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	569 741	120 026		199 456		319 483		(137 779)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	569 741	120 026		199 456		319 483		(137 779)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	569 741	120 026		199 456		319 483		(137 779)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	4 037 459	1 032 008	25.6%	1 227 343	30.4%	2 259 352	56.0%	761 015	47.6%	61.3%
Property rates, penalties and collection charges	275 556	55 939	20.3%	86 085	31.2%	142 024	51.5%	50 809	47.7%	69.4%
Service charges	2 671 542	599 051	22.4%	857 092	32.1%	1 456 143	54.5%	454 176	44.3%	88.7%
Other revenue	72 478	15 729	21.7%	9 454	13.0%	25 183	34.7%	17 193	50.0%	(45.0%)
Government - operating	583 768	95 610	16.4%	82 698	14.2%	178 307	30.5%	5 292	32.4%	1 462.8%
Government - capital	398 874	216 192	54.2%	141 507	35.5%	357 699	89.7%	203 614	62.3%	(30.5%)
Interest	35 241	49 488	140.4%	50 508	143.3%	99 996	283.8%	29 931	268.0%	68.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 083 424)	(822 209)	26.7%	(742 171)	24.1%	(1 564 381)	50.7%	(833 967)	53.5%	(11.0%)
Suppliers and employees	(3 005 924)	(819 081)	27.2%	(720 246)	24.0%	(1 539 327)	51.2%	(806 159)	53.9%	(10.7%)
Finance charges	(52 721)	(2 689)	5.1%	(21 316)	40.4%	(24 005)	45.5%	(27 120)	54.2%	(21.4%)
Transfers and grants	(24 779)	(439)	1.8%	(610)	2.5%	(1 049)	4.2%	(688)	5.5%	(11.4%)
Net Cash from/(used) Operating Activities	954 035	209 799	22.0%	485 172	50.9%	694 971	72.8%	(72 953)	29.3%	(765.0%)
Cash Flow from Investing Activities										
Receipts	93 000	132	.1%	660	.7%	792	.9%	1 691	-	(61.0%)
Proceeds on disposal of PPE	93 000	132	.1%	660	.7%	792	.9%	1 691	-	(61.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(486 873)	(84 547)	17.4%	(119 884)	24.6%	(204 431)	42.0%	(120 602)	29.1%	(.6%)
Capital assets	(486 873)	(84 547)	17.4%	(119 884)	24.6%	(204 431)	42.0%	(120 602)	29.1%	(.6%)
Net Cash from/(used) Investing Activities	(393 873)	(84 414)	21.4%	(119 225)	30.3%	(203 639)	51.7%	(118 911)	28.3%	.3%
Cash Flow from Financing Activities										
Receipts	2 078	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 078	-	-	-	-	-	-	-	-	-
Payments	(52 721)	(4 002)	7.6%	(33 590)	63.7%	(37 592)	71.3%	(33 590)	65.9%	-
Repayment of borrowing	(52 721)	(4 002)	7.6%	(33 590)	63.7%	(37 592)	71.3%	(33 590)	65.9%	-
Net Cash from/(used) Financing Activities	(50 643)	(4 002)	7.9%	(33 590)	66.3%	(37 592)	74.2%	(33 590)	(51.4%)	-
Net Increase/(Decrease) in cash held	509 519	121 383	23.8%	332 357	65.2%	453 740	89.1%	(225 454)	(4.3%)	(247.4%)
Cash/cash equivalents at the year begin:	593 693	593 693	100.0%	715 075	120.4%	593 693	100.0%	695 020	87.8%	2.9%
Cash/cash equivalents at the year end:	1 103 212	715 075	64.8%	1 047 432	94.9%	1 047 432	94.9%	469 566	67.9%	123.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	30 773	3.3%	21 665	2.3%	15 347	1.7%	856 705	92.7%	924 490	28.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	232 731	35.4%	138 884	21.1%	11 039	1.7%	274 047	41.7%	656 701	20.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 438	9.3%	10 007	4.2%	6 602	2.7%	202 047	83.8%	241 094	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 943	4.1%	6 710	2.8%	5 501	2.3%	221 681	90.9%	243 835	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 363	3.3%	6 276	2.2%	5 313	1.9%	263 445	92.6%	284 398	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	10	100.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 825	1.9%	14 529	1.8%	14 249	1.8%	752 831	94.5%	796 434	24.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(844)	(1.5%)	2 160	3.7%	1 423	2.5%	54 879	95.2%	57 619	1.8%	-	-	-	-
Total By Income Source	319 230	10.0%	200 231	6.2%	59 475	1.9%	2 625 644	81.9%	3 204 580	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	41 103	37.3%	3 900	3.5%	2 428	2.2%	62 824	57.0%	110 254	3.4%	-	-	-	-
Commercial	178 180	40.2%	129 202	29.1%	4 614	1.0%	131 537	29.7%	443 532	13.8%	-	-	-	-
Households	83 081	3.3%	59 198	2.4%	46 140	1.8%	2 307 837	92.5%	2 496 257	77.9%	-	-	-	-
Other	16 866	10.9%	7 931	5.1%	6 293	4.1%	123 447	79.9%	154 536	4.8%	-	-	-	-
Total By Customer Group	319 230	10.0%	200 231	6.2%	59 475	1.9%	2 625 644	81.9%	3 204 580	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	683	50.0%	557	40.8%	57	4.2%	69	5.1%	1 367	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	683	50.0%	557	40.8%	57	4.2%	69	5.1%	1 367	100.0%

Contact Details

Municipal Manager	Mr Gordon Molokwane	014 590 3551
Financial Manager	Mr Paul Malatsi	014 590 3129

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 514 173	709 284	28.2%	606 585	24.1%	1 315 869	52.3%	565 998	58.5%	7.2%
Property rates	317 223	95 183	30.0%	60 706	19.1%	155 890	49.1%	76 279	63.8%	(20.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	801 493	197 013	24.6%	162 156	20.2%	359 169	44.8%	161 583	45.7%	4%
Service charges - water revenue	492 182	123 584	25.1%	119 806	24.3%	243 390	49.5%	114 127	46.8%	5.0%
Service charges - sanitation revenue	106 575	28 077	26.3%	27 299	25.6%	55 376	52.0%	22 898	36.2%	19.2%
Service charges - refuse revenue	149 572	40 109	26.8%	33 989	22.7%	74 098	49.5%	33 151	41.5%	2.5%
Service charges - other	26 600	1 610	6.1%	1 121	4.2%	2 731	10.3%	493	684.4%	127.6%
Rental of facilities and equipment	6 615	1 300	19.6%	1 849	27.9%	3 148	47.6%	1 218	46.8%	51.7%
Interest earned - external investments	2 108	47	2.2%	293	13.9%	340	16.1%	161	23.1%	81.7%
Interest earned - outstanding debtors	106 208	36 217	34.1%	39 023	36.7%	75 240	70.8%	33 169	78.7%	17.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	7 102	351	4.9%	317	4.5%	668	9.4%	561	33.6%	(43.5%)
Licences and permits	7 708	2 021	26.2%	1 572	20.4%	3 593	46.6%	1 462	48.5%	7.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	351 271	145 480	41.4%	111 837	31.8%	257 317	73.3%	92 877	68.1%	20.4%
Other own revenue	139 516	38 292	27.4%	46 617	33.4%	84 908	60.9%	27 550	85.0%	69.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	469	-	(100.0%)
Operating Expenditure	2 818 956	524 648	18.6%	762 604	27.1%	1 287 252	45.7%	878 939	47.8%	(13.2%)
Employee related costs	527 466	125 094	23.7%	128 395	24.3%	253 488	48.1%	119 944	46.8%	7.0%
Remuneration of councillors	25 138	4 632	18.4%	6 339	25.2%	10 971	43.6%	5 251	48.8%	20.7%
Debt impairment	367 523	91 881	25.0%	91 881	25.0%	183 761	50.0%	-	-	(100.0%)
Depreciation and asset impairment	476 888	-	-	236 472	49.6%	236 472	49.6%	230 801	49.7%	2.5%
Finance charges	14 181	2 473	17.4%	2 384	16.8%	4 857	34.2%	2 728	50.3%	(12.6%)
Bulk purchases	811 802	153 021	18.8%	171 099	21.1%	324 121	39.9%	215 273	45.9%	(20.5%)
Other Materials	105 958	12 171	11.5%	21 412	20.2%	33 583	31.7%	19 004	35.7%	12.7%
Contracted services	46 448	5 023	10.8%	8 815	19.0%	13 838	29.8%	12 478	55.6%	(29.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	443 553	130 353	29.4%	95 808	21.6%	226 160	51.0%	273 460	85.3%	(65.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(304 783)	184 636		(156 019)		28 617		(312 941)		
Transfers recognised - capital	134 616	22 882	17.0%	67 804	50.4%	90 686	67.4%	39 414	76.9%	72.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(170 167)	207 518		(88 215)		119 303		(273 527)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(170 167)	207 518		(88 215)		119 303		(273 527)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(170 167)	207 518		(88 215)		119 303		(273 527)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(170 167)	207 518		(88 215)		119 303		(273 527)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	144 616	12 435	8.6%	29 859	20.6%	42 295	29.2%	21 558	19.3%	38.5%
National Government	122 616	12 226	10.0%	29 220	23.8%	41 446	33.8%	17 574	17.7%	66.3%
Provincial Government	12 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 616	12 226	9.1%	29 220	21.7%	41 446	30.8%	17 574	17.7%	66.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	210	2.1%	639	6.4%	849	8.5%	3 984	39.9%	(84.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	144 616	12 435	8.6%	29 859	20.6%	42 295	29.2%	21 558	19.3%	38.5%
Governance and Administration	9 300	210	2.3%	639	6.9%	849	9.1%	3 984	39.9%	(84.0%)
Executive & Council	4 300	210	4.9%	639	14.9%	849	19.7%	3 984	39.8%	(84.0%)
Budget & Treasury Office	5 000	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 000	334	5.6%	-	-	334	5.6%	-	-	-
Community & Social Services	700	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 300	334	6.3%	-	-	334	6.3%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 170	10 034	21.7%	15 958	34.6%	25 992	56.3%	5 248	11.4%	204.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	46 170	10 034	21.7%	15 958	34.6%	25 992	56.3%	5 248	11.4%	204.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	78 522	1 819	2.3%	11 984	15.3%	13 803	17.6%	12 326	23.1%	(2.8%)
Electricity	23 400	-	-	4 289	18.3%	4 289	18.3%	1 600	16.0%	168.1%
Water	17 936	-	-	5 659	31.6%	5 659	31.6%	6 126	27.8%	(7.6%)
Waste Water Management	37 186	1 819	4.9%	2 035	5.5%	3 854	10.4%	4 599	19.8%	(55.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	4 624	39	.8%	1 279	27.7%	1 318	28.5%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 332 966	548 127	23.5%	554 771	23.8%	1 102 898	47.3%	506 820	53.6%	9.5%
Property rates, penalties and collection charges	253 778	53 689	21.2%	52 769	20.8%	106 458	41.9%	59 699	45.5%	(11.6%)
Service charges	1 479 215	265 345	17.9%	272 615	18.4%	537 961	36.4%	263 899	43.4%	3.3%
Other revenue	111 978	60 684	54.2%	49 721	44.4%	110 404	98.6%	50 770	118.8%	(2.1%)
Government - operating	351 271	145 480	41.4%	111 837	31.8%	257 317	73.3%	92 877	68.1%	20.4%
Government - capital	134 616	22 882	17.0%	67 804	50.4%	90 686	67.4%	39 414	90.0%	72.0%
Interest	2 108	47	2.2%	24	1.2%	71	3.4%	161	23.1%	(85.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 153 378)	(492 700)	22.9%	(434 963)	20.2%	(927 662)	43.1%	(449 487)	51.7%	(3.2%)
Suppliers and employees	(2 139 197)	(490 226)	22.9%	(432 579)	20.2%	(922 805)	43.1%	(446 759)	51.7%	(3.2%)
Finance charges	(14 181)	(2 473)	17.4%	(2 384)	16.8%	(4 857)	34.2%	(2 728)	51.0%	(12.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	179 588	55 427	30.9%	119 808	66.7%	175 235	97.6%	57 333	75.0%	109.0%
Cash Flow from Investing Activities										
Receipts	(972)	(1 889)	194.4%	4	(.4%)	(1 885)	193.9%	475	134.3%	(99.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	469	-	(100.0%)
Decrease in non-current debtors	28	(513)	(1 832.7%)	-	-	(513)	(1 832.7%)	-	-	-
Decrease in other non-current receivables	(500)	(1 382)	276.5%	-	-	(1 382)	276.5%	6	-	(100.0%)
Decrease (increase) in non-current investments	(500)	6	(1.2%)	4	(.8%)	10	(2.1%)	-	178.1%	(100.0%)
Payments	(144 616)	(12 435)	8.6%	(29 859)	20.6%	(42 295)	29.2%	(21 558)	24.3%	38.5%
Capital assets	(144 616)	(12 435)	8.6%	(29 859)	20.6%	(42 295)	29.2%	(21 558)	24.3%	38.5%
Net Cash from/(used) Investing Activities	(145 588)	(14 325)	9.8%	(29 855)	20.5%	(44 180)	30.3%	(21 083)	25.3%	41.6%
Cash Flow from Financing Activities										
Receipts	2 000	(2 939)	(146.9%)	(3 650)	(182.5%)	(6 589)	(329.4%)	(7 262)	-	(49.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(3 148)	-	(3 739)	-	(6 887)	-	(3 519)	-	6.2%
Increase (decrease) in consumer deposits	2 000	209	10.5%	88	4.4%	298	14.9%	(3 743)	-	(102.4%)
Payments	(16 000)	(6 017)	37.6%	(6 279)	39.2%	(12 295)	76.8%	(6 247)	31.7%	.5%
Repayment of borrowing	(16 000)	(6 017)	37.6%	(6 279)	39.2%	(12 295)	76.8%	(6 247)	31.7%	.5%
Net Cash from/(used) Financing Activities	(14 000)	(8 955)	64.0%	(9 929)	70.9%	(18 884)	134.9%	(13 509)	53.2%	(26.5%)
Net Increase/(Decrease) in cash held	20 000	32 147	160.7%	80 024	400.1%	112 171	560.9%	22 741	710.4%	251.9%
Cash/cash equivalents at the year begin:	60 000	31 076	51.8%	63 223	105.4%	31 076	51.8%	86 502	42.4%	(26.9%)
Cash/cash equivalents at the year end:	80 000	63 223	79.0%	143 247	179.1%	143 247	179.1%	109 243	109.2%	31.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 657	6.1%	31 079	4.0%	26 772	3.4%	671 066	86.4%	776 574	36.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 111	25.2%	16 623	7.7%	8 711	4.1%	135 570	63.1%	215 014	10.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 682	12.4%	5 885	3.4%	5 102	2.9%	142 182	81.3%	174 852	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 738	5.3%	4 484	3.5%	4 227	3.3%	112 319	87.9%	127 768	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 021	5.1%	8 642	3.7%	8 162	3.5%	207 709	87.8%	236 534	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 708	3.3%	14 745	3.1%	14 020	3.0%	426 961	90.6%	471 434	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 654	4.1%	3 909	2.9%	2 615	1.9%	124 403	91.1%	136 581	6.4%	-	-	-	-
Total By Income Source	163 570	7.6%	85 366	4.0%	69 609	3.3%	1 820 210	85.1%	2 138 756	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 001	7.6%	2 571	3.9%	2 144	3.3%	56 216	85.3%	65 932	3.1%	-	-	-	-
Commercial	48 749	15.5%	17 328	5.5%	9 962	3.2%	238 340	75.8%	314 380	14.7%	-	-	-	-
Households	109 819	6.2%	65 467	3.7%	57 504	3.3%	1 525 654	86.8%	1 758 444	82.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	163 570	7.6%	85 366	4.0%	69 609	3.3%	1 820 210	85.1%	2 138 756	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	47 174	34.6%	-	-	-	-	89 055	65.4%	136 229	35.4%
Bulk Water	22 299	25.5%	23 716	27.1%	21 145	24.2%	20 322	23.2%	87 483	22.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 806	8.9%	23 088	14.9%	15 412	10.0%	102 471	66.2%	154 778	40.2%
Auditor-General	2 487	36.7%	1 355	20.0%	1 169	17.3%	1 765	26.0%	6 776	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	85 766	22.3%	48 159	12.5%	37 727	9.8%	213 613	55.4%	385 265	100.0%

Contact Details

Municipal Manager	Mr ET Motsemme	018 487 8009
Financial Manager	Mr R boschoff	018 487 8040

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

[illegible]

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-
Government - operating	-	-	-	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	-	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Nomathemba Emily Mokgethi	018 299 5003
Financial Manager	Manato Isaac Moruti	018 299 5151

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 954 441	789 313	40.4%	355 821	18.2%	1 145 134	58.6%	341 820	56.1%	4.1%
Property rates	223 574	236 968	106.0%	(1 142)	(.5%)	235 826	105.5%	(1 864)	99.9%	(38.7%)
Property rates - penalties and collection charges	1 472	122	8.3%	-	-	122	8.3%	293	21.8%	(100.0%)
Service charges - electricity revenue	1 021 794	280 047	27.4%	236 659	23.2%	516 705	50.6%	230 014	49.3%	2.9%
Service charges - water revenue	178 476	37 604	21.1%	45 284	25.4%	82 888	46.4%	46 458	50.6%	(2.5%)
Service charges - sanitation revenue	93 971	85 641	91.1%	1 119	1.2%	86 760	92.3%	1 618	94.3%	(30.8%)
Service charges - refuse revenue	110 246	104 304	94.6%	1 809	1.6%	106 114	96.3%	2 657	6.6%	(31.9%)
Service charges - other	40	10	24.0%	10	24.0%	20	48.6%	9	259 783.2%	15.7%
Rental of facilities and equipment	25 207	6 370	25.3%	6 711	26.6%	13 081	51.9%	6 260	50.6%	7.2%
Interest earned - external investments	15 385	6 599	42.9%	4 455	29.0%	11 055	71.9%	3 695	67.0%	20.6%
Interest earned - outstanding debtors	12 065	3 622	30.0%	3 542	29.4%	7 164	59.4%	(419)	30.6%	(945.8%)
Dividends received	15	-	-	-	-	-	-	-	-	-
Fines	53 627	33	.1%	16	-	49	.1%	7	-	137.3%
Licences and permits	15 429	4 005	26.0%	4 388	28.4%	8 393	54.4%	637	9.4%	588.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 601	19 075	10.4%	46 291	25.4%	65 366	35.8%	39 716	30.3%	16.6%
Other own revenue	20 288	4 913	24.2%	6 679	32.9%	11 592	57.1%	12 738	69.8%	(47.6%)
Gains on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 047 906	389 253	19.0%	516 335	25.2%	905 588	44.2%	395 445	39.0%	30.6%
Employee related costs	477 652	101 482	21.2%	124 571	26.1%	226 053	47.3%	124 315	50.0%	.2%
Remuneration of councillors	23 967	5 377	22.4%	5 555	23.2%	10 932	45.6%	2 403	20.7%	131.2%
Debt impairment	73 929	4 247	5.7%	6 357	8.6%	10 604	14.3%	-	10.2%	(100.0%)
Depreciation and asset impairment	190 506	2 123	1.1%	94 249	49.5%	96 372	50.6%	6 538	3.7%	1 341.6%
Finance charges	89 109	24 039	27.0%	24 157	27.1%	48 195	54.1%	17 572	50.8%	37.5%
Bulk purchases	629 717	149 069	23.7%	133 943	21.3%	283 011	44.9%	126 617	42.9%	5.8%
Other Materials	-	-	-	-	-	-	-	12 449	-	(100.0%)
Contracted services	159 468	12 253	7.7%	38 388	24.1%	50 641	31.8%	5 006	31.5%	666.8%
Transfers and grants	736	-	-	-	-	-	-	143	20.6%	(100.0%)
Other expenditure	400 821	90 663	22.6%	89 115	22.2%	179 779	44.9%	100 401	40.2%	(11.2%)
Loss on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(93 465)	400 060		(160 514)		239 546		(53 625)		
Transfers recognised - capital	57 546	5 600	9.7%	88 284	153.4%	93 884	163.1%	22 117	43.1%	299.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 919)	405 660		(72 230)		333 430		(31 508)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 919)	405 660		(72 230)		333 430		(31 508)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 919)	405 660		(72 230)		333 430		(31 508)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 919)	405 660		(72 230)		333 430		(31 508)		

Part 2: Capital Revenue and Expenditure

[illegible]

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 915 230	612 427	32.0%	446 225	23.3%	1 058 652	55.3%	450 825	52.3%	(1.0%)
Property rates, penalties and collection charges	217 845	123 414	56.7%	64 882	29.8%	188 296	86.4%	63 655	72.9%	1.9%
Service charges	1 359 582	399 055	29.4%	341 217	25.1%	740 272	54.4%	327 272	54.0%	4.3%
Other revenue	70 577	15 299	21.7%	17 794	25.2%	33 093	46.9%	18 820	25.3%	(5.4%)
Government - operating	182 601	54 244	29.7%	14 335	7.9%	68 579	37.6%	34 902	49.2%	(58.9%)
Government - capital	57 546	10 194	17.7%	-	-	10 194	17.7%	2 900	14.6%	(100.0%)
Interest	27 064	10 221	37.8%	7 998	29.6%	18 219	67.3%	3 276	48.9%	144.1%
Dividends	15	-	-	-	-	-	-	-	-	-
Payments	(1 673 545)	(361 007)	21.6%	(427 248)	25.5%	(788 255)	47.1%	(449 663)	48.7%	(5.0%)
Suppliers and employees	(1 583 700)	(361 007)	22.8%	(380 568)	24.0%	(741 575)	46.8%	(412 848)	48.5%	(7.8%)
Finance charges	(89 109)	-	-	(46 680)	52.4%	(46 680)	52.4%	(36 672)	53.0%	27.3%
Transfers and grants	(736)	-	-	-	-	-	-	(143)	20.6%	(100.0%)
Net Cash from/(used) Operating Activities	241 685	251 419	104.0%	18 977	7.9%	270 397	111.9%	1 162	75.4%	1 533.4%
Cash Flow from Investing Activities										
Receipts	264	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	14	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(574 700)	(59 224)	10.3%	(135 427)	23.6%	(194 651)	33.9%	(100 161)	36.0%	35.2%
Capital assets	(574 700)	(59 224)	10.3%	(135 427)	23.6%	(194 651)	33.9%	(100 161)	36.0%	35.2%
Net Cash from/(used) Investing Activities	(574 436)	(59 224)	10.3%	(135 427)	23.6%	(194 651)	33.9%	(100 161)	36.0%	35.2%
Cash Flow from Financing Activities										
Receipts	509 841	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	506 922	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 919	-	-	-	-	-	-	-	-	-
Payments	(132 104)	-	-	(65 289)	49.4%	(65 289)	49.4%	-	-	(100.0%)
Repayment of borrowing	(132 104)	-	-	(65 289)	49.4%	(65 289)	49.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	377 737	-	-	(65 289)	(17.3%)	(65 289)	(17.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	44 986	192 196	427.2%	(181 739)	(404.0%)	10 457	23.2%	(98 999)	122.5%	83.6%
Cash/cash equivalents at the year begin:	140 989	140 989	100.0%	333 185	236.3%	140 989	100.0%	277 781	100.0%	19.9%
Cash/cash equivalents at the year end:	185 975	333 185	179.2%	151 446	81.4%	151 446	81.4%	178 782	105.9%	(15.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 657	32.0%	3 998	6.5%	2 682	4.4%	35 070	57.1%	61 407	22.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 655	69.8%	4 421	5.0%	2 193	2.5%	20 055	22.7%	88 324	32.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 610	39.5%	2 092	6.1%	1 109	3.2%	17 663	51.2%	34 473	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 192	21.1%	1 309	5.3%	994	4.0%	17 103	69.5%	24 598	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 734	14.4%	1 991	5.0%	1 627	4.1%	30 598	76.6%	39 950	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	5.4%	28	3.5%	23	2.9%	717	88.2%	813	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 939	9.2%	844	4.0%	615	2.9%	17 670	83.9%	21 067	7.8%	-	-	-	-
Total By Income Source	107 831	39.8%	14 682	5.4%	9 244	3.4%	138 876	51.3%	270 633	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 948	67.2%	607	8.3%	275	3.7%	1 528	20.8%	7 359	2.7%	-	-	-	-
Commercial	41 159	80.6%	1 726	3.4%	766	1.5%	7 440	14.6%	51 090	18.9%	-	-	-	-
Households	40 397	24.6%	10 337	6.3%	6 978	4.2%	106 816	64.9%	164 529	60.8%	-	-	-	-
Other	21 327	44.8%	2 012	4.2%	1 225	2.6%	23 092	48.5%	47 655	17.6%	-	-	-	-
Total By Customer Group	107 831	39.8%	14 682	5.4%	9 244	3.4%	138 876	51.3%	270 633	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	80.7%	14	8.9%	13	8.5%	3	1.9%	154	100.0%
Total	124	80.7%	14	8.9%	13	8.5%	3	1.9%	154	100.0%

Contact Details

Municipal Manager	Mr Jacques Carstens (acting)	021 807 4775
Financial Manager	Mr Cindy Lategan (Acting)	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 310 077	602 281	46.0%	246 237	18.8%	848 518	64.8%	195 116	61.5%	26.2%
Property rates	284 142	288 523	101.5%	(1 388)	(.5%)	287 135	101.1%	(2 154)	99.4%	(35.6%)
Property rates - penalties and collection charges	2 855	461	16.1%	614	21.5%	1 075	37.6%	790	31.2%	(22.2%)
Service charges - electricity revenue	486 545	105 344	21.7%	129 201	26.6%	234 545	48.2%	107 480	46.6%	20.2%
Service charges - water revenue	125 481	21 694	17.3%	38 279	30.5%	59 973	47.8%	20 169	32.9%	89.8%
Service charges - sanitation revenue	73 484	62 219	84.7%	8 612	11.7%	70 832	96.4%	2 801	88.8%	207.4%
Service charges - refuse revenue	42 013	42 743	101.7%	(293)	(.7%)	42 449	101.0%	(2 130)	101.1%	(86.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19 488	3 227	16.6%	3 033	15.6%	6 261	32.1%	(403)	22.9%	(853.6%)
Interest earned - external investments	36 877	9 252	25.1%	17 849	48.4%	27 101	73.5%	17 410	74.3%	2.5%
Interest earned - outstanding debtors	7 284	1 562	21.4%	1 724	23.7%	3 285	45.1%	817	77.7%	111.0%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	70 821	8 567	12.1%	7 289	10.3%	15 856	22.4%	4 251	11.6%	71.5%
Licences and permits	8 100	2 719	33.6%	1 926	23.8%	4 646	57.4%	1 805	46.2%	6.7%
Agency services	2 268	764	33.7%	487	21.5%	1 251	55.2%	501	49.6%	(2.8%)
Transfers recognised - operational	112 721	45 988	40.8%	34 262	30.4%	80 250	71.2%	39 248	72.3%	(12.7%)
Other own revenue	36 628	9 217	25.2%	4 643	12.7%	13 860	37.8%	4 531	35.2%	2.5%
Gains on disposal of PPE	1 370	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 380 139	227 320	16.5%	353 440	25.6%	580 760	42.1%	332 124	41.6%	6.4%
Employee related costs	397 314	89 484	22.5%	107 186	27.0%	196 671	49.5%	91 316	47.0%	17.4%
Remuneration of councillors	17 027	3 703	21.7%	3 757	22.1%	7 460	43.8%	3 611	44.5%	4.0%
Debt impairment	23 887	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 200	-	-	77 802	47.1%	77 802	47.1%	78 736	52.8%	(1.2%)
Finance charges	31 472	-	-	10 107	32.1%	10 107	32.1%	10 191	43.0%	(.8%)
Bulk purchases	351 285	82 258	23.4%	75 968	21.6%	158 225	45.0%	70 391	44.5%	7.9%
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	17 209	2 665	15.5%	4 055	23.6%	6 720	39.1%	2 716	30.5%	49.3%
Transfers and grants	8 703	6 653	76.4%	-	-	6 653	76.4%	1 429	69.1%	(100.0%)
Other expenditure	368 043	42 557	11.6%	74 564	20.3%	117 121	31.8%	73 735	31.2%	1.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 062)	374 961		(107 203)		267 758		(137 008)		
Transfers recognised - capital	126 560	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 498	374 961		(107 203)		267 758		(137 008)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 498	374 961		(107 203)		267 758		(137 008)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 498	374 961		(107 203)		267 758		(137 008)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 498	374 961		(107 203)		267 758		(137 008)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		O2 of 2015/16 to O2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	463 792	29 314	6.3%	68 599	14.8%	97 913	21.1%	56 789	23.3%	20.8%
National Government	80 106	21 534	26.9%	54 050	67.5%	75 584	94.4%	7 336	10.4%	636.8%
Provincial Government	36 430	-	-	2 264	6.2%	2 264	6.2%	2 752	14.2%	(17.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 536	21 534	18.5%	56 314	48.3%	77 848	66.8%	10 088	11.1%	458.2%
Borrowing	161 000	-	-	-	-	-	-	21 459	67.8%	(100.0%)
Internally generated funds	175 231	3 955	2.3%	13 712	7.8%	17 667	10.1%	20 950	10.7%	(34.5%)
Public contributions and donations	11 024	3 826	34.7%	(1 427)	(12.9%)	2 399	21.8%	4 293	63.1%	(133.2%)
Capital Expenditure Standard Classification	463 792	29 314	6.3%	68 599	14.8%	97 913	21.1%	56 789	23.3%	20.8%
Governance and Administration	29 188	2 445	8.4%	5 700	19.5%	8 146	27.9%	4 066	12.0%	40.2%
Executive & Council	35	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	880	64	7.3%	89	10.1%	153	17.4%	665	66.3%	(86.6%)
Corporate Services	28 273	2 381	8.4%	5 612	19.8%	7 992	28.3%	3 401	10.1%	65.0%
Community and Social Safety	56 090	867	1.5%	4 047	7.2%	4 914	8.8%	5 367	20.5%	(24.6%)
Community & Public Services	2 917	301	10.3%	117	4.0%	418	14.3%	91	7.7%	29.1%
Sport And Recreation	12 713	369	2.9%	577	4.5%	945	7.4%	1 425	33.7%	(59.5%)
Public Safety	2 900	15	.5%	333	11.5%	348	12.0%	266	4.1%	25.2%
Housing	37 560	182	.5%	3 021	8.0%	3 203	8.5%	3 586	21.8%	(15.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 638	1 545	2.9%	1 549	2.9%	3 094	5.9%	3 014	11.5%	(48.6%)
Planning and Development	3 077	73	2.4%	47	1.5%	120	3.9%	49	1.9%	(4.0%)
Road Transport	48 081	1 471	3.1%	1 321	2.7%	2 793	5.8%	2 852	12.2%	(53.7%)
Environmental Protection	1 480	1	.1%	180	12.2%	182	12.3%	113	10.4%	59.9%
Trading Services	325 876	24 457	7.5%	57 302	17.6%	81 759	25.1%	44 342	26.6%	29.2%
Electricity	49 590	189	.4%	1 051	2.1%	1 240	2.5%	5 533	13.8%	(81.0%)
Water	59 719	5 977	10.0%	14 742	24.7%	20 719	34.7%	14 470	23.2%	1.9%
Waste Water Management	200 567	18 207	9.1%	40 780	20.3%	58 987	29.4%	22 635	31.0%	80.2%
Waste Management	16 000	84	.5%	730	4.6%	813	5.1%	1 704	24.6%	(57.2%)
Other	-	-	-	-	-	-	-	-	64.7%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	1 344 038	393 718	29.3%	365 337	27.2%	759 055	56.5%	1 652 621	169.3%	(77.9%)
Property rates, penalties and collection charges	281 200	83 364	29.6%	83 708	29.8%	167 073	59.4%	81 151	66.4%	3.2%
Service charges	700 832	151 255	21.6%	160 598	22.9%	311 852	44.5%	168 083	49.7%	(4.5%)
Other revenue	79 292	124 925	157.6%	16 099	20.3%	141 024	177.9%	1 352 497	2 250.4%	(98.8%)
Government - operating	110 550	-	-	74 254	67.2%	74 254	67.2%	31 893	30.5%	132.8%
Government - capital	128 731	24 405	19.0%	16 350	12.7%	40 755	31.7%	1 638	4.2%	898.2%
Interest	43 433	9 769	22.5%	14 328	33.0%	24 097	55.5%	17 359	67.5%	(17.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 120 636)	(330 115)	29.5%	(229 367)	20.5%	(559 482)	49.9%	(1 580 289)	186.6%	(85.5%)
Suppliers and employees	(1 081 274)	(323 461)	29.9%	(219 259)	20.3%	(542 721)	50.2%	(1 567 365)	190.7%	(86.0%)
Finance charges	(31 472)	-	-	(10 108)	32.1%	(10 108)	32.1%	(10 301)	43.4%	(1.9%)
Transfers and grants	(7 891)	(6 653)	84.3%	-	-	(6 653)	84.3%	(2 623)	96.8%	(100.0%)
Net Cash from/(used) Operating Activities	223 401	63 603	28.5%	135 970	60.9%	199 573	89.3%	72 332	87.3%	88.0%
Cash Flow from Investing Activities										
Receipts	5 698	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 698	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(463 792)	(29 305)	6.3%	(68 599)	14.8%	(97 904)	21.1%	(47 639)	20.7%	44.0%
Capital assets	(463 792)	(29 305)	6.3%	(68 599)	14.8%	(97 904)	21.1%	(47 639)	20.7%	44.0%
Net Cash from/(used) Investing Activities	(458 093)	(29 305)	6.4%	(68 599)	15.0%	(97 904)	21.4%	(47 639)	20.7%	44.0%
Cash Flow from Financing Activities										
Receipts	162 387	28	-	-	-	28	-	(71)	.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	161 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 387	28	2.0%	-	-	28	2.0%	(71)	-	(100.0%)
Payments	(11 958)	-	-	(5 660)	47.3%	(5 660)	47.3%	(3 604)	51.7%	57.0%
Repayment of borrowing	(11 958)	-	-	(5 660)	47.3%	(5 660)	47.3%	(3 604)	51.7%	57.0%
Net Cash from/(used) Financing Activities	150 429	28	-	(5 660)	(3.8%)	(5 632)	(3.7%)	(3 675)	(4.1%)	54.0%
Net Increase/(Decrease) in cash held	(84 263)	34 325	(40.7%)	61 711	(73.2%)	96 036	(114.0%)	21 018	(61.4%)	193.6%
Cash/cash equivalents at the year begin:	479 989	613 808	127.9%	648 133	135.0%	613 808	127.9%	676 512	99.0%	(4.2%)
Cash/cash equivalents at the year end:	395 726	648 133	163.8%	709 844	179.4%	709 844	179.4%	697 530	152.8%	1.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 180	22.8%	1 732	3.5%	1 172	2.4%	34 986	71.3%	49 070	29.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 172	78.2%	1 072	3.6%	500	1.7%	4 886	16.5%	29 630	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 975	26.4%	1 627	4.3%	756	2.0%	25 373	67.2%	37 731	22.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 732	10.7%	362	2.2%	304	1.9%	13 740	85.1%	16 139	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 669	29.1%	575	3.0%	353	1.8%	12 888	66.1%	19 485	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	292	2.9%	154	1.6%	241	2.4%	9 270	93.1%	9 957	5.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	205	3.6%	70	1.2%	29	.5%	5 366	94.6%	5 670	3.4%	-	-	-	-
Total By Income Source	52 225	31.1%	5 593	3.3%	3 355	2.0%	106 510	63.5%	167 683	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 554	70.8%	83	2.3%	13	.4%	960	26.6%	3 609	2.2%	-	-	-	-
Commercial	11 727	61.4%	1 167	6.1%	242	1.3%	5 950	31.2%	19 085	11.4%	-	-	-	-
Households	25 431	21.7%	3 836	3.3%	2 580	2.2%	85 530	72.9%	117 376	70.0%	-	-	-	-
Other	12 514	45.3%	507	1.8%	521	1.9%	14 071	51.0%	27 612	16.5%	-	-	-	-
Total By Customer Group	52 225	31.1%	5 593	3.3%	3 355	2.0%	106 510	63.5%	167 683	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 989	100.0%	-	-	-	-	-	-	23 989	55.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 326	100.0%	-	-	-	-	-	-	5 326	12.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 901	100.0%	-	-	-	-	-	-	13 901	32.2%
Auditor-General	0	100.0%	-	-	-	-	-	-	0	-
Other	-	-	-	-	-	-	-	-	-	-
Total	43 215	100.0%	-	-	-	-	-	-	43 215	100.0%

Contact Details

Municipal Manager	Mr Richard Bosman(Acting)	021 808 8111
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 519 175	279 325	18.4%	391 230	25.8%	670 555	44.1%	354 166	48.8%	10.5%
Property rates	205 621	62 505	30.4%	49 417	24.0%	111 922	54.4%	40 393	51.7%	22.3%
Property rates - penalties and collection charges	5 683	1 265	22.3%	1 233	21.7%	2 498	43.9%	1 444	49.4%	(14.6%)
Service charges - electricity revenue	574 863	79 221	13.8%	192 123	33.4%	271 344	47.2%	129 739	49.9%	48.1%
Service charges - water revenue	110 633	22 892	20.7%	32 174	29.1%	55 066	49.8%	26 127	43.7%	23.1%
Service charges - sanitation revenue	71 452	20 654	28.9%	21 170	29.6%	41 824	58.5%	21 518	63.5%	(1.6%)
Service charges - refuse revenue	52 374	15 532	29.7%	15 501	29.6%	31 033	59.3%	15 116	61.8%	2.6%
Service charges - other	14	2	13.8%	4	31.2%	6	44.9%	86	52.1%	(94.9%)
Rental of facilities and equipment	2 670	2 081	77.9%	306	11.4%	2 387	89.4%	346	71.1%	(11.6%)
Interest earned - external investments	27 417	5 520	20.1%	9 319	34.0%	14 839	54.1%	6 926	62.1%	34.6%
Interest earned - outstanding debtors	4 879	1 006	20.6%	1 020	20.9%	2 026	41.5%	1 099	48.4%	(7.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	62 213	3 201	5.1%	1 696	2.7%	4 897	7.9%	2 599	9.0%	(34.7%)
Licences and permits	2 951	659	22.3%	263	8.9%	922	31.2%	456	38.3%	(42.3%)
Agency services	7 470	2 247	30.1%	1 223	16.4%	3 470	46.5%	2 363	65.5%	(48.3%)
Transfers recognised - operational	312 430	47 831	15.3%	53 742	17.2%	101 574	32.5%	88 065	48.0%	(39.0%)
Other own revenue	78 505	14 683	18.7%	12 023	15.3%	26 706	34.0%	17 890	48.1%	(32.8%)
Gains on disposal of PPE	-	26	-	16	-	42	-	-	-	(100.0%)
Operating Expenditure	1 627 126	263 769	16.2%	411 260	25.3%	675 030	41.5%	385 399	42.8%	6.7%
Employee related costs	417 681	88 160	21.1%	110 355	26.4%	198 515	47.5%	102 672	52.5%	7.5%
Remuneration of councillors	20 761	3 961	19.1%	4 475	21.6%	8 437	40.6%	4 173	42.9%	7.2%
Debt impairment	63 424	5 335	8.4%	2 469	3.9%	7 804	12.3%	-	-	(100.0%)
Depreciation and asset impairment	159 421	12	-	64 265	40.3%	64 277	40.3%	71 615	52.4%	(10.3%)
Finance charges	39 320	-	-	20 411	51.9%	20 411	51.9%	22 635	51.3%	(9.8%)
Bulk purchases	394 767	95 707	24.2%	85 804	21.7%	181 511	46.0%	76 471	44.7%	12.2%
Other Materials	414	5 575	1 345.7%	7 435	1 794.5%	13 010	3 140.2%	46	39.9%	16 077.3%
Contracted services	252 478	55 666	22.0%	93 194	36.9%	148 861	59.0%	55 853	37.3%	66.9%
Transfers and grants	4 988	-	-	-	-	-	-	1 292	52.5%	(100.0%)
Other expenditure	273 872	9 422	3.4%	22 843	8.3%	32 265	11.8%	50 643	35.1%	(54.9%)
Loss on disposal of PPE	-	(68)	-	9	-	(60)	-	-	-	(100.0%)
Surplus/(Deficit)	(107 951)	15 555		(20 030)		(4 475)		(31 233)		
Transfers recognised - capital	147 268	-	-	36 342	24.7%	36 342	24.7%	30 660	23.6%	18.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	10 731	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 048	15 555		16 312		31 867		(574)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 048	15 555		16 312		31 867		(574)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 048	15 555		16 312		31 867		(574)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 048	15 555		16 312		31 867		(574)		

Part 2: Capital Revenue and Expenditure

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	221 795	24 043	10.8%	38 701	17.4%	62 744	28.3%	38 873	25.1%	(4%)
National Government	83 698	4 427	5.3%	5 370	6.4%	9 796	11.7%	27 522	34.0%	(80.5%)
Provincial Government	36 399	9 040	24.8%	26 731	73.4%	35 771	98.3%	363	6.0%	7 271.0%
District Municipality	-	4	-	9	-	13	-	1 922	91.7%	(99.5%)
Other transfers and grants	20 250	-	-	-	-	-	-	227	8.8%	(100.0%)
Transfers recognised - capital	140 347	13 470	9.6%	32 110	22.9%	45 580	32.5%	30 033	29.4%	6.9%
Borrowing	22 031	899	4.1%	858	3.9%	1 757	8.0%	444	25.2%	93.1%
Internally generated funds	59 417	9 674	16.3%	5 733	9.6%	15 407	25.9%	8 395	17.2%	(31.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	221 795	24 043	10.8%	38 701	17.4%	62 744	28.3%	38 873	25.1%	(4%)
Governance and Administration	11 230	5 227	46.5%	660	5.9%	5 887	52.4%	2 548	37.7%	(74.1%)
Executive & Council	2 535	1 072	42.3%	274	10.8%	1 346	53.1%	297	11.5%	(7.7%)
Budget & Treasury Office	550	38	6.9%	8	1.4%	46	8.3%	162	31.1%	(95.2%)
Corporate Services	8 145	4 117	50.5%	378	4.6%	4 495	55.2%	2 089	52.2%	(81.9%)
Community and Social Safety	20 638	1 703	8.3%	2 442	11.8%	4 145	20.1%	1 743	11.4%	40.1%
Community & Social Services	8 462	502	5.9%	1 049	12.4%	1 551	18.3%	453	15.2%	131.5%
Sport And Recreation	5 894	118	2.0%	1 189	20.2%	1 307	22.2%	756	19.1%	57.2%
Public Safety	4 420	1 018	23.0%	49	1.1%	1 067	24.1%	533	11.6%	(90.8%)
Housing	1 672	-	-	61	3.7%	61	3.7%	-	2.1%	(100.0%)
Health	190	65	34.4%	94	49.4%	159	83.8%	1	59.6%	10 108.6%
Economic and Environmental Services	71 907	6 945	9.7%	22 564	31.4%	29 510	41.0%	25 127	37.1%	(10.2%)
Planning and Development	35	-	-	35	99.9%	35	99.9%	-	-	(100.0%)
Road Transport	71 826	6 945	9.7%	22 529	31.4%	29 475	41.0%	25 127	37.1%	(10.3%)
Environmental Protection	46	-	-	-	-	-	-	-	-	-
Trading Services	117 890	10 168	8.6%	13 004	11.0%	23 172	19.7%	9 455	16.2%	37.5%
Electricity	20 433	337	1.6%	1 306	6.4%	1 642	8.0%	3 022	15.1%	(56.8%)
Water	54 096	5 461	10.1%	7 305	13.5%	12 765	23.6%	2 797	8.6%	161.1%
Waste Water Management	36 556	4 274	11.7%	3 424	9.4%	7 698	21.1%	3 470	24.3%	(1.3%)
Waste Management	6 804	96	1.4%	970	14.3%	1 067	15.7%	166	17.5%	483.8%
Other	130	-	-	30	23.0%	30	23.0%	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17							2015/16		Q2 of 2015/16 to Q2 of 2016/17
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 541 214	580 798	37.7%	154 330	10.0%	735 129	47.7%	536 728	77.7%	(71.2%)
Property rates, penalties and collection charges	202 852	55 477	27.3%	58 691	28.9%	114 168	56.3%	49 908	56.7%	17.6%
Service charges	771 943	134 936	17.5%	153 444	19.9%	288 380	37.4%	188 604	52.1%	(18.6%)
Other revenue	92 247	293 809	318.5%	(153 609)	(166.5%)	140 200	152.0%	162 870	377.1%	(194.3%)
Government - operating	301 937	53 949	17.9%	56 176	18.6%	110 125	36.5%	103 507	69.1%	(45.7%)
Government - capital	140 285	37 283	26.6%	29 249	20.8%	66 532	47.4%	23 789	60.8%	23.0%
Interest	31 950	5 344	16.7%	10 380	32.5%	15 725	49.2%	8 051	63.3%	28.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 273 966)	(398 782)	31.3%	(360 245)	28.3%	(759 027)	59.6%	(542 044)	80.2%	(33.5%)
Suppliers and employees	(1 229 948)	(397 447)	32.3%	(339 234)	27.6%	(736 681)	59.9%	(518 172)	81.4%	(34.5%)
Finance charges	(39 320)	-	-	(20 411)	51.9%	(20 411)	51.9%	(22 569)	51.2%	(9.6%)
Transfers and grants	(4 698)	(1 336)	28.4%	(600)	12.8%	(1 936)	41.2%	(1 303)	53.0%	(54.0%)
Net Cash from/(used) Operating Activities	267 248	182 016	68.1%	(205 915)	(77.1%)	(23 899)	(8.9%)	(5 316)	64.0%	3 773.7%
Cash Flow from Investing Activities										
Receipts	10 845	1 230	11.3%	1 218	11.2%	2 449	22.6%	5 559	139.5%	(78.1%)
Proceeds on disposal of PPE	10 731	1 230	11.5%	1 218	11.4%	2 449	22.8%	5 559	138.0%	(78.1%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	114	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(221 536)	(28 825)	13.0%	(37 620)	17.0%	(66 445)	30.0%	(15 932)	14.2%	136.1%
Capital assets	(221 536)	(28 825)	13.0%	(37 620)	17.0%	(66 445)	30.0%	(15 932)	14.2%	136.1%
Net Cash from/(used) Investing Activities	(210 691)	(27 595)	13.1%	(36 402)	17.3%	(63 996)	30.4%	(10 373)	10.7%	250.9%
Cash Flow from Financing Activities										
Receipts	8 667	-	-	-	-	-	-	450	4.3%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 615	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 052	-	-	-	-	-	-	450	468.0%	(100.0%)
Payments	(42 011)	-	-	1 413	(3.4%)	1 413	(3.4%)	(20 427)	53.1%	(106.9%)
Repayment of borrowing	(42 011)	-	-	1 413	(3.4%)	1 413	(3.4%)	(20 427)	53.1%	(106.9%)
Net Cash from/(used) Financing Activities	(33 345)	-	-	1 413	(4.2%)	1 413	(4.2%)	(19 977)	119.7%	(107.1%)
Net Increase/(Decrease) in cash held	23 212	154 421	665.3%	(240 903)	(1 037.8%)	(86 482)	(372.6%)	(35 666)	(2 460.0%)	575.4%
Cash/cash equivalents at the year begin:	391 107	365 323	93.4%	519 744	132.9%	365 323	93.4%	483 851	100.0%	7.4%
Cash/cash equivalents at the year end:	414 320	519 744	125.4%	278 841	67.3%	278 841	67.3%	448 185	131.2%	(37.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 835	24.2%	3 530	4.8%	2 976	4.0%	49 289	66.9%	73 630	35.6%	4 547	6.2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 133	78.4%	1 591	4.1%	1 318	3.4%	5 389	14.0%	38 431	18.6%	9	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 749	53.4%	1 653	4.7%	990	2.8%	13 745	39.1%	35 136	17.0%	414	1.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	9 697	35.4%	1 186	4.3%	931	3.4%	15 563	56.8%	27 377	13.2%	2 578	9.4%	-	-
Receivables from Exchange Transactions - Waste Management	7 568	37.0%	942	4.6%	739	3.6%	11 194	54.8%	20 443	9.9%	2 087	10.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	7.7%	4	1.1%	4	1.1%	309	90.0%	343	.2%	1	.3%	-	-
Interest on Arrear Debtor Accounts	383	4.0%	87	.9%	83	.9%	8 930	94.2%	9 482	4.6%	163	1.7%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 860)	(465.3%)	898	42.4%	984	46.5%	10 097	476.5%	2 119	1.0%	165	7.8%	-	-
Total By Income Source	74 531	36.0%	9 890	4.8%	8 025	3.9%	114 516	55.3%	206 962	100.0%	9 965	4.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(156)	(18.7%)	144	17.2%	108	12.9%	739	88.6%	835	4%	-	-	-	-
Commercial	25 220	67.5%	932	2.5%	1 128	3.0%	10 083	27.0%	37 364	18.1%	-	-	-	-
Households	49 590	29.5%	8 796	5.2%	6 776	4.0%	102 668	61.2%	167 830	81.1%	3 750	2.2%	-	-
Other	(124)	(13.3%)	18	1.9%	13	1.4%	1 026	110.0%	933	.5%	6 215	666.2%	-	-
Total By Customer Group	74 531	36.0%	9 890	4.8%	8 025	3.9%	114 516	55.3%	206 962	100.0%	9 965	4.8%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	32 140	100.0%	-	-	-	-	-	-	32 140	74.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 191	100.0%	-	-	-	-	-	-	5 191	12.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 389	73.0%	177	2.9%	4	.1%	1 440	24.0%	6 011	13.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	41 721	96.3%	177	.4%	4	-	1 440	3.3%	43 342	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.